

## Georgia Income Tax Forms 500 and 500EZ For 2000



## GET YOUR REFUND WITHIN 21 DAYS BY FILING ELECTRONICALLY SEE PAGE 3 FOR ELECTRONIC FILING INFORMATION

#### FROM THE COMMISSIONER

Last year, the Department of Revenue installed a new Individual Income Tax Processing System which performed very well during its first year of operation. Over 3.3 million individual returns were processed and over 2.6 million refunds were issued to Georgia taxpayers. The increasing popularity of electronic filing further enhanced the success of our filing season. More than 890,000 filers used this system, representing a 33 percent increase over the previous year. Georgia taxpayers increasingly recognize that electronic filing has significant advantages over paper filing in that it is faster, more accurate and refunds are delivered in a much shorter period of time.

We continue to encourage you to file electronically and have expanded the program so that taxpayers with a balance due can now use this system. We are also introducing telefiling which will allow certain taxpayers with simpler returns to file by telephone. Additional information on these programs can be found on page 3 of this booklet. If you are interested in filing on-line, or to determine if you qualify for telefiling, visit our website at http://www.state.ga.us/departments/dor for filing instructions and the web addresses of approved companies offering on-line filing. For assistance with your return, taxpayer assistance representatives are available in our eleven regional offices whose telephone numbers appear on page 19 or visit our website.

Our mission is to serve you in a prompt, courteous and professional manner. We welcome your comments and suggestions on how we may better serve you.

T. Jerry Jackson Commissioner

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## NEW DEVELOPMENTS, REMINDERS AND HINTS FOR TAX YEAR 2000

<u>Label</u> Your label is inside the back cover. **Do not use the label** if the information shown is no longer correct.

Retirement Income Exclusion The retirement income exclusion has been increased to \$13,500, effective January 1, 2000.

<u>Disaster Assistance</u> Effective January 1, 2000, there is a new credit for an individual taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit is further limited to the taxpayer's income tax liability. Any unused credit can be carried forward but cannot be carried back. See page 17 for additional information.

<u>Individual Retirement Accounts</u> The provisions concerning the taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Individual Payment Voucher (Form IT-500PV) This form can be used to make estimated tax or extension payments for individual income tax. When using this form, please be sure to check the correct box so that your payment will be applied to the proper account. See Page 15 for the new form. It is used in lieu of the first 500ES voucher and Form IT-560.

TO OBTAIN MORE INFORMATION ON THE ABOVE ITEMS, CONTACT TAXPAYER ASSISTANCE AT ANY OFFICE LIST-ED ON PAGE 19.

TeleFile See Page 3 for additional information.

<u>Cancer Research Program Fund</u> See Page 3 for additional information.

#### **INSTALLMENT PAYMENTS**

If you cannot pay the full amount due as shown on your return, you can request monthly installment payments. To apply for an installment payment plan, complete and file your return by the due date. To limit the interest and penalty charges, pay as much of the tax as possible by April 16, 2001. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Alternatively, you can call (404) 657-0295 to request an installment payment plan once you receive the bill. If you want to make additional payments before you receive the bill, you can send payments to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Please write "tax year 2000" and your social security number on the check. Note, however, that interest and late payment penalties will apply to any amount not paid by April 16, 2001, even if your request to make installment payments is granted. Before requesting an installment agreement, you should consider less costly alternatives, such as a bank loan.

**Federal Audit.** Whenever a Federal audit or other Federal adjustment results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See Page 6 for details.

Include your social security number on any correspondence or payments made to the Georgia Income Tax Division.

**Due Dates.** Calendar year taxpayers for 2000 are required to file on or before April 16, 2001. All other taxpayers must file on

or before the 15th day of the fourth month following the close of their taxable year.

**Deceased Taxpayers.** If a person received income in 2000 but dies before filing a return, their Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on their final Federal income tax return. Print the deceased person's name, the word "Deceased", and the date of death on the top of the tax return. The due date for filing is the same as for Federal purposes. In the area where you sign the return, write "Filing as a surviving spouse" if appropriate. An executor or administrator filing the return must sign in his or her official capacity.

#### **TAX TIPS**

- If you or your spouse is at least 62 years of age or permanently disabled, see Page 7 of the instructions for the retirement income exclusion.
- 2. All claims for the low income tax credit for the 2000 tax year, including any amended claims, must be filed on or before December 31, 2001.
- **3.** Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
- You <u>are not</u> required to submit 1099 statements with your Georgia individual income tax return unless Georgia tax has been withheld.
- 5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
  - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
  - All time excluded must be actual time worked outside Georgia.
  - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

#### **REMINDERS**

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide for completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are on Page 19).

Incorrect or omitted social security number(s) and name(s) will delay the processing of your return. Verify that your name(s) and social security number(s) are correct on your return. Sign the return and attach W-2 forms.

**PLEASE NOTE:** Forms are designed for imaging. Whether you type or write in the information, use **black ink**. Be sure to stay within the squares and be sure that all information is readable. **Do not use an extra fine point pen.** 

**Refund Inquiries:** The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow:

- 6 to 8 weeks for returns filed prior to April 1st.
- 8 to 10 weeks for returns filed from April 1st through April 10th.
- 12 weeks for returns filed after April 10th.

See Page 19 for telephone numbers.

SENDING YOUR RETURN BY CERTIFIED MAIL WILL NOT EXPEDITE THE PROCESSING OF YOUR REFUND.



#### NONGAME-ENDANGERED **WILDLIFE** CONSERVATION FUND

Give Wildlife a Chance

You can donate part of your tax refund to the Wildlife Conservation Fund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 6, Form 500EZ or Line 27, Form 500, to make your tax-deductible donation to the Wildlife Conservation Fund. Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

#### **GIVE TO CHILDREN AND ELDERLY IN NEED**

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your tax refund or by adding your gift to the amount you pay with the return. Indicate the amount on Line 7, Form 500EZ or Line 28, Form 500. You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142.

#### SUPPORT THE BREAST CANCER, PROSTATE **CANCER AND OVARIAN CANCER RESEARCH PROGRAM**

You can make a tax deductible gift to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund by donating part of your tax refund or by adding your gift to the amount of tax you pay with the return. Indicate the amount on Line 8, Form 500EZ or Line 29, Form 500. You may also send a contribution to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142.

#### **TELEFILE**

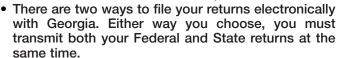
Beginning with tax year 2000, individual taxpayers who have received the Federal TeleFile tax package will be eligible to participate in a joint Federal/State TeleFile Program to file their Georgia income tax return.

You qualify to file your Georgia return with TeleFile only if:

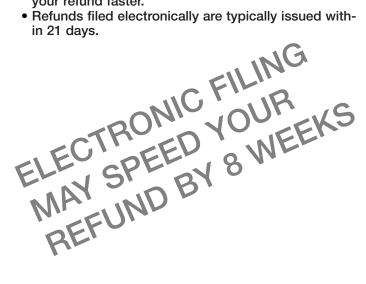
- You are eligible and plan to file your Federal return by TeleFile.
- You have received the IRS Federal TeleFile tax package and the Georgia TeleFile tax package. You cannot file the Georgia return by TeleFile if you have not received the IRS TeleFile package.
- You were a Georgia resident for all of 2000.
- Georgia was the only state that withheld state income taxes on your W-2s.
- You are single and claim only yourself as a tax exemption.

#### **ELECTRONIC FILING GET YOUR REFUND IN 21 DAYS**

- The Department will accept electronic transmission of returns through the Federal/State Electronic Filing Program for:
  - 1. Full-year residents
  - 2. Part-year residents
  - 3. Nonresidents
  - 4. Balance due returns



- 1. You can have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS and State of Georgia.
- 2. If you are interested in filing "online" from your PC, please refer to our web page at http://www.state.ga.us/departments/dor for filing instructions and the web addresses of approved companies who offer online filing.
- For either option you choose, you must transmit both your Federal and State returns at the same time.
- You may receive your refund by check or direct deposit.
- The benefit of electronic filing is that you will receive your refund faster.
- · Refunds filed electronically are typically issued with-



#### **CUSTOMER SERVICE (TIPS)**

The Georgia Department of Revenue has created the **Taxpayer Information Programs and Services (TIPS)** to assist Georgia taxpayers with their customer service needs. If you need general information, require assistance with your Georgia taxes, or have other questions, please call TIPS at the following numbers:

> Within the metro Atlanta calling area: 404 656-TIPS (404 656-8477)

Toll Free outside the metro Atlanta calling area: 877 602-TIPS (877 602-8477) Inside Georgia Only

#### **FORM 500EZ INSTRUCTIONS**

#### WHO CAN USE FORM 500EZ?

#### **YOU CAN IF:**

- 1. Your filing status is single.
- 2. Your income does not exceed \$99,999.
- 3. You are a full-year Georgia resident.
- 4. You do not claim any dependents.
- 5. You do not itemize deductions.
- 6. You are not 65 or older or blind.
- 7. You had wages, salaries, tips, dividends and interest income only.
- 8. You do not have any credits except tax withheld.
- 9. You do not have any adjustments to Federal Adjusted Gross Income.

# DO NOT USE FORM 500EZ IF YOU QUALIFY FOR THE LOW INCOME CREDIT. REFER TO THE INSTRUCTIONS FOR FORM 500.

#### **2000 FORM 500EZ INSTRUCTIONS**

- $\Im$  If you are using a software program or if you do not want a booklet next year, please check the small box in the upper right-hand corner.
- **LINE 1.** Enter the <u>adjusted gross income</u> shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- **LINE 2.** Use the tax table on the back of the 2000 Form 500EZ to find your tax. Remember that your standard deduction and personal exemption are included in the tax table.
- **LINE 3.** Enter the amount of Georgia tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as <u>State Income Tax-GA</u>. Remember to attach your W-2 Form to your return.
- LINE 4. If Line 2 is larger than Line 3, subtract Line 3 from Line 2. This is the amount you owe.
- LINE 5. If Line 3 is larger than Line 2, subtract Line 2 from Line 3. This is the amount of your overpayment.
- LINES 6, 7, and 8. Enter the amount(s) you wish to contribute.
- LINE 9. Add Line 6, Line 7, and Line 8 and enter your total here.
- LINE 10. Add Line 4 and Line 9. Make your check for this amount payable to the **GEORGIA INCOME TAX DIVISION**.
- **LINE 11.** Subtract Line 9 from Line 5. This is your **NET REFUND**.

## 2000 Form 500EZ (Rev. 8/00)

## GEORGIA SHORT INCOME TAX RETURN

SINGLE FULL-YEAR RESIDENT FILERS WITH NO DEPENDENTS OR ADDITIONAL EXEMPTIONS



0000204711

USE GEORGIA LABEL IF CORRECT, OTHERWISE PRINT OR TYPE

DEPARTMENT USE ONLY

Check box if you are using a Software Program **OR** if you do not want a booklet next year.

**USE BLACK INK ONLY** 

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Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

#### YOU MAY USE FORM 500EZ IF:

- 1. Your filing status is single.
- 2. Your income does not exceed \$99,999.
- 3. You are a full-year Georgia resident.
- 4. You do not claim any dependents.
- 5. You do not itemize deductions.
- 6. You are not 65 or over, or blind.
- 7. You had wages, salaries, tips, dividends and interest income only.
- 8. You do not have any credits except tax withheld.
- You do not have any adjustments to Federal Adjusted Gross Income.
- 10. You do not qualify for the Low Income Tax Credit,

Address: Georgia Income Tax Division

P.O. BOX 740380

Atlanta, Georgia 30374-0380

#### COMPLETING YOUR RETURN

- Use label only if correct. If not, mark the change of address box, then print or type name, address and social security number.
- 2. Keep numbers inside boxes.
- 3. Do not use dollar signs.
- 4. Round off figures for easier computations.
- 5. Do not attach a copy of your Federal return.
- The standard deduction and personal exemption are computed in the tax table.

#### 2000 TAX TABLE FOR 500EZ FILERS ONLY

YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

Part	If You are																							
The part	Filing F	Form		Filing	Form		Filing	Form		Filing	g Form		Filing	Form		Filing	Form		Filing	Form		Filing	Form	
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1	5,200 5,300	5,300 5,400	2 3	17,200 17,300	17,300 17,400	545 551	29,200 29,300	29,300 29,400	1,265 1,271	41,200 41,300	41,300 41,400	1,985 1,991	53,200 53,300	53,300 53,400	2,705 2,711	65,200 65,300	65,300 65,400	3,425 3,431	77,200 77,300	77,300 77,400	4,145 4,151	89,200 89,300	89,300 89,400	4,865 4,871
1	5,500 5,600	5,600 5,700	5	17,500 17,600	17,600 17,700	563 569	29,500 29,600	29,600 29,700	1,283 1,289	41,500 41,600	41,600 41,700	2,003 2,009	53,500 53,600	53,600 53,700	2,723 2,729	65,500 65,600	65,600 65,700	3,443 3,449	77,500 77,600	77,600 77,700	4,163 4,169	89,500 89,600	89,600 89,700	4,883 4,889
1	5,800	5,900	9 11	17,800	17,900	581	29,800	29,900 30,000	1,301	41,800	41,900	2,015 2,021 2,027	53,800	53,900	2,741	65,800 65,900	65,900 66,000	3,461	77,800 77,900	77,800 77,900 78,000	4,175 4,181 4,187	89,800	89,900	4,901
1	6,000	6,100	13 15	18,000	18,100	593 500	30,000	30,100	1,313	42,000	42,100	2,033	54,000	54.100	2,753	66,000	66,100	3,473	78,000	78,100	4,193	90,000	90,100	4,913
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1.00	8,000	8,100		20,000	20,100		32,000	32,100	1,433	44,000	44,100	2,153 2 150	56,000	56,100	2,873	68,000	68,100	3,593	80,000	80,100	4,313 4 310	92,000	92,100	5,033 5,039
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1.000	9,500 9,600	9,600 9,700	114 118	21,500 21,600	21,600 21,700	803 809	33,500 33,600	33,600 33,700	1,523 1,529	45,500 45,600	45,600 45,700	2,243 2,249	57,500 57,600	57,600 57,700	2,963 2,969	69,500 69,600	69,600 69,700	3,683 3,689	81,500 81,600	81,600 81,700	4,403 4,409	93,500 93,600	93,600 93,700	5,123 5,129
1000   1000   10	9,800 9,900	9,900 10,000	126	21,800 21,900	21,900 22,000	821	33,800 33,900	33,900 34,000	1,541	45,800 45,900	45,900 46,000	2,261	57,800 57,900	57,900 58,000	2,981	69,800 69,900	69,900 70,000	3,701	81,800 81,900	81,900 82,000	4,421	93,800 93,900	93,900 94,000	5,141
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,000	10,100		22,000	22,100	833	34,000	34,100 34,200	1,553	46,000	46,100	2,273	58,000	58,100	2,993	70 000	70,100 70,200	3,713	82,000	82,100	4,433	94,000		5,153 5,159
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,200 10,300	10,300 10,400	142 147	22,200 22,300	22,300 22,400	845 851	34,200 34,300	34,300 34,400	1,565 1,571	46,200 46,300	46,300 46,400	2.285	58,200 58,300	58,300 58,400	3,005 3,011	70.200	70,300 70,400	3,725 3,731	82,200 82,300	82,300 82,400	4,445 4,451	94,200 94,300	94,300 94,400	5,165 5,171
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,500 10,600	10,600 10,700	157 162	22,500 22,600	22,600 22,700	863 869	34,500 34,600	34,600 34,700	1,583 1,589	46,500 46,600	46,600 46,700	2,303 2,309	58,500 58,600	58,600 58,700	3,023 3,029	70,500 70,600	70,600 70,700	3,743 3,749	82,500 82,600	82,600 82,700	4,463 4,469	94,500 94,600	94,600 94,700	5,183 5,189
11:000 11:00 11:00 11:00 12:00 12:00 13:00	10,800 10,900	10,900 11,000	172	22,800 22,900	22,900 23,000	881	34,800 34,900	34,900 35,000	1,601 1,607	46,800 46,900	46,900 47,000	2,315 2,321 2,327	58,800 58,900	58,900	3,041	70,800 70,900	70,800 70,900 71,000	3,761 3,767	82,800 82,900	82,900 83,000	4,481 4,487	94,800 94,900	94,900 95,000	5,201
11.000 11.000 107 23.000 23.000 106 65 55.000 55.000 1.055 17.000	11,000	11,100	182 187	23,000	23,100	893 899	35,000	35,100 35,200	1,613 1,619	47,000	47,100	2,333 2,339	59,000	59,100	3,053 3,059	71,000	71.100	3,773 3,779	83,000	83,100	4,493 4,499	95,000	95,100	5,213 5,219
11-500 1-500 207	11,200 11,300	11,300 11,400	192 197	23,200 23,300	23,300 23,400	905 911	35,200 35,300	35,300 35,400	1,625 1,631	47,200 47,300	47,300 47,400	2.351	59,200 59,300	59,300 59,400	3,065 3,071	71,200 71,300	71,300 71,400	3,785 3,791	83,200 83,300	83,300 83,400	4,505 4,511	95,200 95,300	95,300 95,400	5,225 5,231
11.000	11,500 11,600	11,600 11,700	207 212	23,500 23,600	23,600 23,700	923 929	35,500 35,600	35,600 35,700	1,643 1,649	47,500 47,600	47,600 47,700	2,363 2,369	59,500 59,600	59,600 59,700	3,083 3,089	71,500 71,600	71,600 71,700	3,803 3,809	83,500 83,600	83,600 83,700	4,523 4,529	95,500 95,600	95,600 95,700	5,243 5,249
12,000 12,100 233 44,000 24,100 963 36,000 36,100 1773 46,000 44,100 2583 60,000 61,000 31,107 72,000 72,000 18,383 84,000 84,100 44,000 44,000 24,000 18,00	11,800 11,900	11,900 12,000	222	23,800 23,900	23,900 24,000	941	35,800 35,900	35,900 36,000	1,661	47,800 47,900	47,900 48,000	2.381	59,800 59,900	59,900 60,000	3,101	71,800 71,900	71,900 72,000	3,821	83,800 83,900	83,900 84,000	4,541	95,800 95,900	95,900 96,000	5,261
12-000 12-000 227 24-000 85 24-000 85-000 11-007 85-000 85	12,000	12,100	233 239	24,000	24,100		36,000	36,100	1,673 1,679	48,000	48,100	2,393 2,399	60,000	60,100	3,113 3,119	72,000	72,100	3,833 3,839	84,000	84,100	4,553 4,559	96,000	96,100	5,273 5,279
12,000   12,700   200   24,000   24,000   36,000   37,000   17,709   48,000   48,700   24,400   68,000   67,700   17,709   7,700   28,000   29,000   24,00	12,400	12,500	257	24,400	24,500	977	36,400	36,500	1,697	48,400	48,500	2,417	60,400	60,500	3,137	72,400	72,500	3,857	84,400	84,500	4,577	96,400	96,500	5,297
12,900 12,900 237 34,900 25,000 1,001 98,800 89,900 1,721 48,800 48,900 2,441 80,800 80,900 1,002 31,77 72,000 3,881 84,800 84,900 4,607 89,800 89,500 1,721 1,723 48,900 3,900 1,721 1,723 1,720 1,72	12,600	12,700	269	24,600	24,700	989	36,600	36,700	1,709	48,600	48,700	2,429	60,600	60,700	3.149	72,600	72,700	3,869	84,600	84,700	4,589	96,600	96,700	5,309
13,000   13,100   288   25,000   25,100   1,011   37,000   37,000   17,730   49,000   49,100   2,483   61,000   61,100   3,172   73,000   73,000   73,000   85,000   4,618   97,000   97,000   5,333   13,000   33,000	12,800 12,900	12,900 13,000	281	24,800 24,900	24,900 25,000	1,001 1,007	36,800 36,900	36,900 37,000	1,721	48,800 48,900	48,900 49,000	2,441	60,800 60,900	60,900 61,000	3,161	72,800 72,900	72,900 73,000	3,881	84,800 84,900	84,900 85,000	4,601	96,800 96,900	96,900 97,000	5,321
13.360 13	13,000 13,100	13,100 13,200	299	25,000 25,100	25,100 25,200	1,019	37,000 37,100	37,100 37,200	1.739	49,000 49,100	49,100 49,200	2,459	61,000 61,100	61,100 61,200	3,179	73,000 73,100	73,100 73,200	3,899	85,000 85,100	85,100 85,200	4,619	97,000 97,100	97,100 97,200	5,339
13,500   13,600   322   25,500   25,600   1,043   37,500   37,600   1,763   48,500   48,600	13,300 13,400	13,400 13,500	311 317	25,300 25,400	25,400 25,500	1,031 1,037	37,300 37,400	37,400 37,500	1,745 1,751 1,757	49,300 49,400	49,400 49,500	2,465 2,471 2,477	61,300 61,400	61,300 61,400 61,500	3,185 3,191 3,197	73,300 73,400	73,300 73,400 73,500	3,911 3,917	85,300 85,400	85,400 85,500	4,625 4,631 4,637	97,300 97,400	97,400 97,500	5,345 5,351 5,357
13,800   13,900   341   25,800   25,900   1,061   37,800   37,90	13,600 13,700	13,700 13,800	329 335	25,600 25,700	25,700 25,800	1,049 1,055	37,600 37,700	37,700 37,800	1,763 1,769 1,775	49,600 49,700	49,700 49,800	2,489 2,495	61,600 61,700	61,600 61,700 61,800	3,203 3,209 3,215	73,500 73,600 73,700	73,700 73,800	3,923 3,929 3,935	85,500 85,600 85,700	85,700 85,800	4,643 4,649 4,655	97,600 97,700	97,600 97,700 97,800	5,369 5,375
14,000   14,100   353   26,000   26,100   1,073   38,000   38,100   1,793   50,000   50,100   50,200   2,513   62,000   62,100   3,233   74,000   74,100   3,953   86,000   86,100   4,673   89,000   98,100   5,393   14,200   14,300   14,300   365   26,200   25,200   1,085   38,200   1,885   38,200   38,300   1,805   50,200   5,393   14,400   14,400   14,500   17,200   1,985   1,885   1,000   1,	13,900	14,000		25,900	26,000		37,900	38,000	1,781	49,900	50,000	2,501 2,507	61,900	62,000	3,221 3,227	73,800 73,900	73,900 74,000	3,941 3,947	85,900	86,000	4,661 4,667	97,900	98,000	5,381 5,387
14,300   14,400   371   28,300   26,400   1,911   38,300   38,400   1,811   50,300   50,400   2,531   62,300   62,400   3,251   74,300   74,400   3,971   86,300   86,400   4,697   84,400   85,001   14,400   14,500   14,500   383   26,500   26,500   1,103   38,500   38,500   1,823   50,500   50,000   2,543   62,500   62,500   3,257   74,400   74,500   3,983   86,500   4,697   84,400   85,500   5,417   14,500   14,600   14,000   14	14,000 14,100	14,100 14,200	359	26,000 26,100	26,100 26,200	1,079	38,000 38,100	38,100 38,200	1,799	50,000 50,100	50,100 50,200	2,519	62,000 62,100	62,100 62,200	3,239	74,000 74,100	74,100 74,200	3,959	86,000 86,100	86,100 86,200	4,679	98,000 98,100	98,100 98,200	5,399
$ \begin{vmatrix} 14,600 & 14,700 & 389 & 26,600 & 26,700 & 1,109 & 38,600 & 38,700 & 1,829 & 90,600 & 50,700 & 2,549 & 26,600 & 62,700 & 3,289 & 74,600 & 74,700 & 3,899 & 86,600 & 86,700 & 4,715 & 98,700 & 98,800 & 38,701 & 1,825 & 90,700 & 2,556 & 2,700 & 2,256 & 62,700 & 2,257 & 62,700 &$	14,300 14,400	14,400 14,500	371 377	26,300 26,400	26,400 26,500	1,091 1,097	38,300 38,400	38,400 38,500	1,811 1,817	50,300 50,400	50,400 50,500	2,531 2,537	62,300 62,400	62,400 62,500	3,251 3,257	74,300 74,400	74,400 74,500	3,971 3,977	86,300 86,400	86,400 86,500	4,691 4,697	98,300 98,400	98,400 98,500	5,411 5,417
14,900   15,000   407   28,000   27,000   1,127   38,900   39,000   1,847   50,900   51,000   2,567   62,900   63,000   3,287   74,900   75,000   4,007   86,900   87,000   4,727   98,900   99,000   5,447   75,000   15,000   15,100   15	14,600 14,700	14,700 14,800	389 395	26,600 26,700	26,700 26,800	1,109 1,115	38,600 38,700	38,700 38,800	1,829 1,835	50,600 50,700	50,700 50,800	2,549 2,555	62,600 62,700	62,700 62,800	3,269 3,275	74,600 74,700	74,700 74,800	3,989 3,995	86,600 86,700	86,700 86,800	4,709 4,715	98,600 98,700	98,700 98,800	5,429 5.435
15,000   15,000   143   27,000   27,100   1,133   39,000   39,100   1,883   51,000   51,100   2,573   83,000   63,100   3,229   75,000   75,100   4,013   87,000   87,100   4,739   99,000   99,100   5,453   15,200   15,300   4,25   27,200   27,300   1,145   39,200   39,300   1,885   51,100   51,200   2,573   63,000   63,200   3,229   75,100   75,200   75,300   4,025   87,200   87,300   87,400   87,500   4,025   87,200   8	14,800 14,900	14,900 15,000		26,800 26,900	26,900 27,000	1,121	38,800 38,900	38,900 39,000	1,841	50,800 50,900	50,900 51,000	2,561	62,800 62,900	62,900 63,000	3,281	74,800 74,900	74,900 75,000	4,001 4,007	86,800 86,900	86,900 87,000	4,721	98,800 98,900	98,900 99,000	5,441 5,447
15,200 15,300 425 27,200 27,300 1,145 39,200 39,300 1,865 51,200 51,300 2,585 63,200 63,300 3,305 75,200 75,300 4,025 87,200 87,300 4,745 99,200 99,300 5,465 15,400 15,500 43 27,400 27,500 11,151 33,300 39,400 1,877 51,300 1,400 2,591 63,300 63,400 3,311 75,300 75,400 4,031 87,300 87,400 4,751 99,200 99,300 5,467 15,400 15,500 4,301 87,400 27,500 11,151 33,300 83,400 1,877 51,400 15,500 4,001	15,000 15,100	15,100 15,200	419	27,000 27,100	27,100 27,200	1,139	39,000 39,100	39,100 39,200	1,859	51,000 51,100	51,100 51,200	2,579	63,000 63,100	63,100 63,200	3,299	75,000 75,100	75,100 75,200	4,019	87,000 87,100	87,100 87,200	4,739	99,000 99,100	99,100 99,200	5,459
15,500   15,600   443   27,500   27,000   1,163   39,500   39,500   1,883   51,500   51,600   2,603   63,500   63,600   3,223   75,500   75,600   4,043   87,500   87,600   4,763   99,500   99,600   5,483   15,700   15,800   4,500   4,763   99,500   4,763   99,500   5,483   15,700   15,800   4,763   99,500   4	15,300 15,400	15,400 15,500	431 437	27,300 27,400	27,400 27,500	1,151 1,157	39,300 39,400	39,400 39,500	1,871 1,877	51,300 51,400	51,400 51,500	2,591 2,597	63,300 63,400	63,400 63,500	3,311 3,317	75,300 75,400	75,400 75,500	4,031 4,037	87,300 87,400	87,300 87,400 87,500	4,751 4,757	99,300 99,400	99,400 99,500	5,465 5,471 5,477
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	15,500 15,600 15,700	15,600 15,700 15,800	443 449 455	27,500 27,600 27,700	27,600 27,700 27,800	1,163 1,169 1,175	39,500 39,600 39,700	39,600 39,700 39,800	1,883 1,889 1,895	51,500 51,600 51,700	51,600 51,700 51,800	2,603 2,609 2,615	63,500 63,600 63,700	63,600 63,700 63,800	3,323 3,329 3,335	75,500 75,600 75,700	75,600 75,700 75,800	4,043 4,049 4,055	87,500 87,600 87,700	87,600 87,700 87,800	4,763 4,769 4,775	99,500 99,600 99,700	99,600 99,700 99,800	5,483 5,489 5,495
16,000   16,100   473   28,000   28,100   1,193   40,000   40,100   1,191   52,000   52,100   2,633   64,000   64,100   3,353   76,000   76,100   4,073   88,000   88,100   4,793   16,200   16,200   16,300   485   28,200   28,300   1,205   40,200   40,300   1,225   52,200   52,300   2,645   64,200   64,300   3,355   76,200   76,300   4,075   88,100   88,200   88,300   4,005   4,	15,800 15,900	15,900 16,000		27,800 27,900	27,900 28,000	1,181	39,800 39,900	39,900 40,000	1,901	51,800 51,900	51,900 52,000	2,621	63,800 63,900	63,900 64,000	3,341	75,800 75,900	75,900 76,000	4,061	87,800 87,900	87,900 88,000	4,781	99,800	99,900	5,501
16,300   16,400   491   28,300   28,400   1,211   40,300   40,400   1,931   52,300   52,400   2,651   64,300   64,400   3,371   76,300   76,400   4,091   88,300   88,400   4,811   16,500   49,70   28,400   28,500   1,217   40,400   40,500   1,937   52,400   2,650   62,650   64,600   3,377   76,400   76,500   76,600   4,097   88,400   88,500   88,400   4,811   16,500   16,600   16,700   509   28,600   28,600   1,223   40,500   40,600   1,943   52,500   52,600   2,663   64,500   64,600   3,383   76,500   76,600   4,103   88,600   88,600   4,823   4,823   4,823   4,823   4,824	16,000 16,100	16,100 16,200	479	28,000 28,100	28,100 28,200	1,199	40,000 40,100	40,100 40,200	1,919	52,000 52,100	52,100 52,200	2,639	64,000 64,100	64,100 64,200	3,359	76,000 76,100	76,100 76,200	4,079	88,000 88,100	88,100 88,200	4,799			
16,600   16,700   509   28,600   28,700   1,229   40,600   40,700   1,949   52,600   52,700   2,669   64,600   64,700   3,389   76,600   76,700   4,109   88,600   88,700   4,829   116,700   16,900   515   28,700   28,800   1,235   40,700   40,800   1,955   52,700   52,800   2,675   64,700   64,800   3,395   76,700   76,800   76,900   4,115   88,700   88,800   4,829   1,000   1,	16,300 16,400	16,400 16,500	491 497	28,300 28,400	28,400 28,500	1,211 1,217	40,300 40,400	40,400 40,500	1,931 1,937	52,300 52,400	52,400 52,500	2,651 2,657	64,300 64,400	64,400 64,500	3,371 3,377	76,300 76,400	76,400 76,500	4,091 4,097	88,300 88,400	88,400 88,500	4,811 4,817			
1 10,000 10,300 1 26,800 26,900 1,241 40,800 40,900 1,901 52,800 52,900 12,801 64,800 64,900 13,401 76,800 76,900 4,121 88,800 88,900 4,4841 1 6,001 17,000 1 7,000 1	16,600 16,700	16,700 16,800	509 515	28,600 28,700	28,700 28,800	1,229 1,235	40,600 40,700	40,700 40,800	1,949 1,955	52,600 52,700	52,700 52,800	2,669 2,675	64,600 64,700	64,700 64,800	3,389 3,395	76,600 76,700	76,700 76,800	4,109 4,115	88,600 88,700	88,700 88,800	4,829 4,835			
1,000 17,000 227 20,000 1,127 40,000 41,000 1,100 1,100 0,1000 0,10		16,900 17,000	521 527	28,800 28,900	28,900 29,000	1,241 1,247	40,800 40,900	40,900 41,000	1,961 1,967	52,800 52,900	52,900 53,000	2,681 2,687	64,800 64,900	64,900 65,000	3,401 3,407	76,800 76,900	76,900 77,000	4,121 4,127	88,800 88,900	88,900 89,000	4,841 4,847			

GEORGIA INCOME TAX DIVISION P.O. BOX 740380 ATLANTA, GEORGIA 30374-0380

## 2000 Form 500EZ (Rev. 8/00)

## GEORGIA SHORT INCOME TAX RETURN

SINGLE FULL-YEAR RESIDENT FILERS WITH NO DEPENDENTS OR ADDITIONAL EXEMPTIONS



0000204711

USE GEORGIA LABEL IF CORRECT, OTHERWISE PRINT OR TYPE

DEPARTMENT USE ONLY

Check box if you are using a Software Program **OR** if you do not want a booklet next year.

**USE BLACK INK ONLY** 

	Change	e YOUR FIRST NAME INITIAL	YOUR SOCIAL SECURITY NUMBER	i_L	DEPARTMENT USE ONLY
	Of			I B	Del Ext Misc.
"	ddres	YOUR LAST NAME	SUFFIX	, ¦ Ē	
	Ш			L	
		ADDRESS LINE 1		ADDRESS LINE 2 OR APARTMENT	NUMBER
			710 0005		
		CITY	STATE ZIP CODE	COUNTRY IF FO	REIGN
			LIMEET COMPITIONIC LIC	TED IN DOVING OWED LEE	TOODNED
		USE THIS FORM ONLY IF YO		TED IN BOX IN LOWER LEF	TCORNER
	1	Write the Federal Adjusted Gross Income, from 1040, or 1040A (Cannot exceed \$99,999 to	•	1 > \$	
		Be sure to use Federal Adjusted Gross Inc	,		,
HERE RMS.	2	Find the tax on the amount on Line 1. Use the	ha tay tahla an Daga 2, E7 Form	2 - 6	
_ =			_		,
T(S)	3	Georgia income tax withheld (Attach withholdin		2 - 6	
Ä ∑		side of form as requested)	, •		
TEM OF)	4	If Line 2 is larger than Line 3, subtract Line 3 f		1 - 6	
STA 70P		THIS IS THE AMOUNT OF TAX YOU OWE		4 <b>&gt;</b> \$	,
9 Q	5	If Line 3 is larger than Line 2, subtract Line 2 f			
Z X	3	THIS IS THE AMOUNT OF YOUR OVERPAY	, •		
로일		C. 1. 261		6 ≻\$	
Ε̈́	6	Georgia Wildlife Conservation Fund (No gift les	,		
FW		Er 1 2. 0			
<u> </u>	7	Georgia Children and Elderly Fund (No gift less	than \$1.00)	7 ➤ \$	,
P. H.		In. Illian			
A O	8	Georgia Cancer Research Fund (No gift less tha	n \$1.00)	8 ➤ \$	,
78G X 18		RL			
350	9	Add Line 6, Line 7 and Line 8 and enter total	al here	9 <b>\$</b>	,
E Ó	10	Add Line 4 and Line 9. Make check for this	amount payable to		
TAC		GEORGIA INCOME TAX DIVISION		10 \$	,
AT		STATE USE ONLY >			
	11	Subtract Line 9 from Line 5. THIS IS YOUR N	L NET REFUND	11 \$	
		Under penalty of perjury, I declare that I examin			I to the best of my knowledge and
0:		belief it is true, correct and complete.			
Sign	>	Signature	Date	Phone Number	
Retu		Signature Of Preparer If Other Than Taxpaye	r Doto	Daytime	
			<u>r</u> Date	Identification Numb of Preparer	per
				or reparer	

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

#### YOU MAY USE FORM 500EZ IF:

- 1. Your filing status is single.
- 2. Your income does not exceed \$99,999.
- 3. You are a full-year Georgia resident.
- 4. You do not claim any dependents.
- 5. You do not itemize deductions.
- 6. You are not 65 or over, or blind.
- 7. You had wages, salaries, tips, dividends and interest income only.
- 8. You do not have any credits except tax withheld.
- You do not have any adjustments to Federal Adjusted Gross Income.
- 10. You do not qualify for the Low Income Tax Credit,

Address: Georgia Income Tax Division

P.O. BOX 740380

Atlanta, Georgia 30374-0380

#### COMPLETING YOUR RETURN

- Use label only if correct. If not, mark the change of address box, then print or type name, address and social security number.
- 2. Keep numbers inside boxes.
- 3. Do not use dollar signs.
- 4. Round off figures for easier computations.
- 5. Do not attach a copy of your Federal return.
- The standard deduction and personal exemption are computed in the tax table.

#### 2000 TAX TABLE FOR 500EZ FILERS ONLY

YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

Part	If You are																							
The part	Filing F	Form		Filing	Form		Filing	Form		Filing	g Form		Filing	Form		Filing	Form		Filing	Form		Filing	Form	
Column   C	Line 1			Line			Line			Line			Line			Line			Line			Line		
Column	Least '	Than	is –			is –	Least	Than		Least		is –	Least	Less Than	is –	Least		is –		Less Than		Least	Than	is –
Second Column	5.000	5,100		17,000	17,100	533	29,000	29,100	1,253	41,000	41,100	1,973	53,000	53,100	2,693	65,000	65,100	3,413	77,000		4,133	89,000	89,100	4,853
1	5,200 5,300	5,300 5,400	2 3	17,200 17,300	17,300 17,400	545 551	29,200 29,300	29,300 29,400	1,265 1,271	41,200 41,300	41,300 41,400	1,985 1,991	53,200 53,300	53,300 53,400	2,705 2,711	65,200 65,300	65,300 65,400	3,425 3,431	77,200 77,300	77,300 77,400	4,145 4,151	89,200 89,300	89,300 89,400	4,865 4,871
1	5,500 5,600	5,600 5,700	5	17,500 17,600	17,600 17,700	563 569	29,500 29,600	29,600 29,700	1,283 1,289	41,500 41,600	41,600 41,700	2,003 2,009	53,500 53,600	53,600 53,700	2,723 2,729	65,500 65,600	65,600 65,700	3,443 3,449	77,500 77,600	77,600 77,700	4,163 4,169	89,500 89,600	89,600 89,700	4,883 4,889
1	5,800	5,900	9 11	17,800	17,900	581	29,800	29,900 30,000	1,301	41,800	41,900	2,015 2,021 2,027	53,800	53,900	2,741	65,800 65,900	65,900 66,000	3,461	77,800 77,900	77,800 77,900 78,000	4,175 4,181 4,187	89,800	89,900	4,901
1	6,000	6,100	13 15	18,000	18,100	593 500	30,000	30,100	1,313	42,000	42,100	2,033	54,000	54.100	2,753	66,000	66,100	3,473	78,000	78,100	4,193	90,000	90,100	4,913
100	6,200 6,300	6,300 6,400	17 19	18,200 18,300	18,300 18,400	605 611	30,200 30,300	30,300 30,400	1,325 1,331	42,200 42,300	42,300 42,400	2,045 2,051	54,200 54,300	54,300 54,400	2,765 2,771	66,200 66,300	66,300 66,400	3,485 3,491	78,200 78,300	78,300 78,400	4,205 4,211	90,200 90,300	90,300 90,400	4,925 4,931
1.00	6,500 6,600	6,600 6,700	23 25	18,500 18,600	18,600 18,700	623 629	30,500 30,600	30,600 30,700	1,343 1,349	42,500 42,600	42,600 42,700	2,063 2,069	54,500 54,600	54,600 54,700	2,783 2,789	66,500 66,600	66,600 66,700	3,503 3,509	78,500 78,600	78,600 78,700	4,223 4,229	90,500 90,600	90,600 90,700	4,943 4,949
The column   The	6,800	6,900	29	18,800	18,900	641	30,800	30,900	1,361	42,800	42,900	2.081	54,800	54,900	2,801	66,800	66,900	3,515 3,521 3,527	78,800 78,900	78,900	4,241	90,800	90,900	4,961
1,000   10	7,000 7,000 7,000	7,100 7,200	33 35	19,000	19,100	653 659	31,000	31,100	1,373	43,000	43,100	2,093	55,000	55,100	2,813	67,000	67,100	3,533	79,000	79,100	4,253	91,000	91,100	4,973
1,000	7,200 7,300	7,300 7,400	37 40	19,200 19,300	19,300 19,400	665 671	31,200 31,300	31,300 31,400	1,385 1,391	43,200 43,300	43,300 43,400	2,105 2,111	55,200 55,300	55,300 55,400	2,825 2,831	67,200 67,300	67,300 67,400	3,545 3,551	79,200 79,300	79,300 79,400	4,265 4,271	91,200 91,300	91,300 91,400	4,985 4,991
150   150	7,500 7,600	7,600 7,700	46 49	19,500 19,600	19,600 19,700	683 689	31,500 31,600	31,600 31,700	1,403 1,409	43,500 43,600	43,600 43,700	2,123 2,129	55,500 55,600	55,600 55,700	2,843 2,849	67,500 67,600	67,600 67,700	3,563 3,569	79,500 79,600	79,600 79,700	4,283 4,289	91,500 91,600	91,600 91,700	5,003 5,009
1800   160	7,800 7,900	7,900 8,000	55	19,800 19,900	19,900	701	31,800	31,900	1,421	43,800	43,900	2,135 2,141 2,147	55,800	55,900	2,861	67,800	67,900	3,581	79,800 79,900	79,900 80,000	4,301	91,800 91,900	91,900 92,000	5,015 5,021 5,027
1.00	8,000	8,100		20,000	20,100		32,000	32,100	1,433	44,000	44,100	2,153 2 150	56,000	56,100	2,873	68,000	68,100	3,593	80,000	80,100	4,313 4 310	92,000	92,100	5,033 5,039
100   100	8,200 8,300	8,300 8,400	67 70	20,200 20,300	20,300 20,400	725 731	32,200 32,300	32,300 32,400	1,445 1,451	44,200 44,300	44,300 44,400	2,165 2,171 2,177	56,200 56,300	56,300 56,400	2,885 2,891	68,200 68,300	68,300 68,400	3,605 3,611	80,200 80,300	80,300 80,400	4,325 4,331	92,200 92,300	92,300 92,400	5,045 5,051
\$\frac{9.00}{1.00}	8,500 8,600	8,600 8,700	79	20,500 20,600	20,600 20,700	743 749	32,500 32,600	32,600 32,700	1,463 1,469	44,500 44,600	44,600 44,700	2,183	56,500 56,600	56,600 56,700	2,903 2,909	68,500 68,600	68,600 68,700	3,623 3,629	80,500 80,600	80,600 80,700	4,343 4,349	92,500 92,600	92,600 92,700	5,063 5,069
\$\\ \begin{array}{c c c c c c c c c c c c c c c c c c c	8,800 8,900	8,900 9,000	86	20,800 20,900	20,900 21,000	761	32,800 32,900	32,900 33,000	1,481	44,800 44,900	44,900 45,000	2,195 2,201 2,207	56,800 56,900	56,900 57,000	2,921	68,800 68,900	68,900 69,000	3.641	80,800 80,900	80,900 81,000	4,361	92,800 92,900	92,900 93,000	5,081
1.00	9,000	9,100		21,000	21,100	773 779	33,000	33,100	1,493	45,000	45,100	2,213	57,000	57,100	2,933	69,000	69,100	3,653	81,000	81,100	4,373	93,000	93,100	5,093
1.00	9,200 9,300	9,300 9,400	102 106	21,200 21,300	21,300 21,400	785 791	33,200 33,300	33,300 33,400	1,505 1,511	45,200 45,300	45,300 45,400	2,225 2,231	57,200 57,300	57,300 57,400	2,945 2,951	69,200 69,300	69,300 69,400	3,665 3,671	81,200 81,300	81,300 81,400	4,385 4,391	93,200 93,300	93,300 93,400	5,105 5,111
1.000	9,500 9,600	9,600 9,700	114 118	21,500 21,600	21,600 21,700	803 809	33,500 33,600	33,600 33,700	1,523 1,529	45,500 45,600	45,600 45,700	2,243 2,249	57,500 57,600	57,600 57,700	2,963 2,969	69,500 69,600	69,600 69,700	3,683 3,689	81,500 81,600	81,600 81,700	4,403 4,409	93,500 93,600	93,600 93,700	5,123 5,129
1000   1000   10	9,800 9,900	9,900 10,000	126	21,800 21,900	21,900 22,000	821	33,800 33,900	33,900 34,000	1,541	45,800 45,900	45,900 46,000	2,261	57,800 57,900	57,900 58,000	2,981	69,800 69,900	69,900 70,000	3,701	81,800 81,900	81,900 82,000	4,421	93,800 93,900	93,900 94,000	5,141
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,000	10,100		22,000	22,100	833	34,000	34,100 34,200	1,553	46,000	46,100	2,273	58,000	58,100	2,993	70 000	70,100 70,200	3,713	82,000	82,100	4,433	94,000		5,153 5,159
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,200 10,300	10,300 10,400	142 147	22,200 22,300	22,300 22,400	845 851	34,200 34,300	34,300 34,400	1,565 1,571	46,200 46,300	46,300 46,400	2.285	58,200 58,300	58,300 58,400	3,005 3,011	70.200	70,300 70,400	3,725 3,731	82,200 82,300	82,300 82,400	4,445 4,451	94,200 94,300	94,300 94,400	5,165 5,171
11000   1100   1100   1100   1200   23,000   100   1511   1510	10,500 10,600	10,600 10,700	157 162	22,500 22,600	22,600 22,700	863 869	34,500 34,600	34,600 34,700	1,583 1,589	46,500 46,600	46,600 46,700	2,303 2,309	58,500 58,600	58,600 58,700	3,023 3,029	70,500 70,600	70,600 70,700	3,743 3,749	82,500 82,600	82,600 82,700	4,463 4,469	94,500 94,600	94,600 94,700	5,183 5,189
11:000 11:00 11:00 11:00 12:00 12:00 13:00	10,800 10,900	10,900 11,000	172	22,800 22,900	22,900 23,000	881	34,800 34,900	34,900 35,000	1,601 1,607	46,800 46,900	46,900 47,000	2,315 2,321 2,327	58,800 58,900	58,900	3,041	70,800 70,900	70,800 70,900 71,000	3,761 3,767	82,800 82,900	82,900 83,000	4,481 4,487	94,800 94,900	94,900 95,000	5,201
11.000 11.000 107 23.000 23.000 106 65 55.000 55.000 1.055 17.000	11,000	11,100	182 187	23,000	23,100	893 899	35,000	35,100 35,200	1,613 1,619	47,000	47,100	2,333 2,339	59,000	59,100	3,053 3,059	71,000	71.100	3,773 3,779	83,000	83,100	4,493 4,499	95,000	95,100	5,213 5,219
11-500 1-500 207	11,200 11,300	11,300 11,400	192 197	23,200 23,300	23,300 23,400	905 911	35,200 35,300	35,300 35,400	1,625 1,631	47,200 47,300	47,300 47,400	2.351	59,200 59,300	59,300 59,400	3,065 3,071	71,200 71,300	71,300 71,400	3,785 3,791	83,200 83,300	83,300 83,400	4,505 4,511	95,200 95,300	95,300 95,400	5,225 5,231
11.000	11,500 11,600	11,600 11,700	207 212	23,500 23,600	23,600 23,700	923 929	35,500 35,600	35,600 35,700	1,643 1,649	47,500 47,600	47,600 47,700	2,363 2,369	59,500 59,600	59,600 59,700	3,083 3,089	71,500 71,600	71,600 71,700	3,803 3,809	83,500 83,600	83,600 83,700	4,523 4,529	95,500 95,600	95,600 95,700	5,243 5,249
12,000 12,100 233 44,000 24,100 963 36,000 36,100 1773 46,000 44,100 2583 60,000 61,000 31,107 72,000 72,000 18,383 84,000 84,100 44,000 44,000 24,000 18,00	11,800 11,900	11,900 12,000	222	23,800 23,900	23,900 24,000	941	35,800 35,900	35,900 36,000	1,661	47,800 47,900	47,900 48,000	2.381	59,800 59,900	59,900 60,000	3,101	71,800 71,900	71,900 72,000	3,821	83,800 83,900	83,900 84,000	4,541	95,800 95,900	95,900 96,000	5,261
12-000 12-000 227 24-000 85 24-000 85-000 11-007 85-000 85	12,000	12,100	233 239	24,000	24,100		36,000	36,100	1,673 1,679	48,000	48,100	2,393 2,399	60,000	60,100	3,113 3,119	72,000	72,100	3,833 3,839	84,000	84,100	4,553 4,559	96,000	96,100	5,273 5,279
12,000   12,700   200   24,000   24,000   36,000   37,000   17,709   48,000   48,700   24,400   68,000   67,700   17,709   7,700   28,000   29,000   24,00	12,400	12,500	257	24,400	24,500	977	36,400	36,500	1,697	48,400	48,500	2,417	60,400	60,500	3,137	72,400	72,500	3,857	84,400	84,500	4,577	96,400	96,500	5,297
12,900 12,900 237 34,900 25,000 1,001 98,800 89,900 1,721 48,800 48,900 2,441 80,800 80,900 1,002 31,77 72,000 3,881 84,800 84,900 4,607 89,800 89,500 1,721 1,723 48,900 3,900 1,721 1,723 1,720 1,72	12,600	12,700	269	24,600	24,700	989	36,600	36,700	1,709	48,600	48,700	2,429	60,600	60,700	3.149	72,600	72,700	3,869	84,600	84,700	4,589	96,600	96,700	5,309
13,000   13,100   288   25,000   25,100   1,011   37,000   37,000   17,730   49,000   49,100   2,483   61,000   61,100   3,172   73,000   73,000   73,000   85,000   4,618   97,000   97,000   5,333   13,000   33,000	12,800 12,900	12,900 13,000	281	24,800 24,900	24,900 25,000	1,001 1,007	36,800 36,900	36,900 37,000	1,721	48,800 48,900	48,900 49,000	2,441	60,800 60,900	60,900 61,000	3,161	72,800 72,900	72,900 73,000	3,881	84,800 84,900	84,900 85,000	4,601	96,800 96,900	96,900 97,000	5,321
13.360 13	13,000 13,100	13,100 13,200	299	25,000 25,100	25,100 25,200	1,019	37,000 37,100	37,100 37,200	1.739	49,000 49,100	49,100 49,200	2,459	61,000 61,100	61,100 61,200	3,179	73,000 73,100	73,100 73,200	3,899	85,000 85,100	85,100 85,200	4,619	97,000 97,100	97,100 97,200	5,339
13,500   13,600   322   25,500   25,600   1,043   37,500   37,600   1,763   48,500   48,600	13,300 13,400	13,400 13,500	311 317	25,300 25,400	25,400 25,500	1,031 1,037	37,300 37,400	37,400 37,500	1,745 1,751 1,757	49,300 49,400	49,400 49,500	2,465 2,471 2,477	61,300 61,400	61,300 61,400 61,500	3,185 3,191 3,197	73,300 73,400	73,300 73,400 73,500	3,911 3,917	85,300 85,400	85,400 85,500	4,625 4,631 4,637	97,300 97,400	97,400 97,500	5,345 5,351 5,357
13,800   13,900   341   25,800   25,900   1,061   37,800   37,90	13,600 13,700	13,700 13,800	329 335	25,600 25,700	25,700 25,800	1,049 1,055	37,600 37,700	37,700 37,800	1,763 1,769 1,775	49,600 49,700	49,700 49,800	2,489 2,495	61,600 61,700	61,600 61,700 61,800	3,203 3,209 3,215	73,500 73,600 73,700	73,700 73,800	3,923 3,929 3,935	85,500 85,600 85,700	85,700 85,800	4,643 4,649 4,655	97,600 97,700	97,600 97,700 97,800	5,369 5,375
14,000   14,100   353   26,000   26,100   1,073   38,000   38,100   1,793   50,000   50,100   50,200   2,513   62,000   62,100   3,233   74,000   74,100   3,953   86,000   86,100   4,673   89,000   98,100   5,393   14,200   14,300   14,300   365   26,200   25,200   1,085   38,200   1,885   38,200   38,300   1,805   50,200   5,393   14,400   14,400   14,500   17,200   1,985   1,885   1,000   1,	13,900	14,000		25,900	26,000		37,900	38,000	1,781	49,900	50,000	2,501 2,507	61,900	62,000	3,221 3,227	73,800 73,900	73,900 74,000	3,941 3,947	85,900	86,000	4,661 4,667	97,900	98,000	5,381 5,387
14,300   14,400   371   28,300   26,400   1,911   38,300   38,400   1,811   50,300   50,400   2,531   62,300   62,400   3,251   74,300   74,400   3,971   86,300   86,400   4,697   84,400   85,001   14,400   14,500   14,500   383   26,500   26,500   1,103   38,500   38,500   1,823   50,500   50,000   2,543   62,500   62,500   3,257   74,400   74,500   3,983   86,500   4,697   84,400   85,500   5,417   14,500   14,600   14,000   14	14,000 14,100	14,100 14,200	359	26,000 26,100	26,100 26,200	1,079	38,000 38,100	38,100 38,200	1,799	50,000 50,100	50,100 50,200	2,519	62,000 62,100	62,100 62,200	3,239	74,000 74,100	74,100 74,200	3,959	86,000 86,100	86,100 86,200	4,679	98,000 98,100	98,100 98,200	5,399
$ \begin{vmatrix} 14,600 & 14,700 & 389 & 26,600 & 26,700 & 1,109 & 38,600 & 38,700 & 1,829 & 90,600 & 50,700 & 2,549 & 26,600 & 62,700 & 3,289 & 74,600 & 74,700 & 3,899 & 86,600 & 86,700 & 4,715 & 98,700 & 98,800 & 38,701 & 1,825 & 90,700 & 2,556 & 2,700 & 2,256 & 62,700 & 2,257 & 62,700 &$	14,300 14,400	14,400 14,500	371 377	26,300 26,400	26,400 26,500	1,091 1,097	38,300 38,400	38,400 38,500	1,811 1,817	50,300 50,400	50,400 50,500	2,531 2,537	62,300 62,400	62,400 62,500	3,251 3,257	74,300 74,400	74,400 74,500	3,971 3,977	86,300 86,400	86,400 86,500	4,691 4,697	98,300 98,400	98,400 98,500	5,411 5,417
14,900   15,000   407   28,000   27,000   1,127   38,900   39,000   1,847   50,900   51,000   2,567   62,900   63,000   3,287   74,900   75,000   4,007   86,900   87,000   4,727   98,900   99,000   5,447   75,000   15,000   15,100   15	14,600 14,700	14,700 14,800	389 395	26,600 26,700	26,700 26,800	1,109 1,115	38,600 38,700	38,700 38,800	1,829 1,835	50,600 50,700	50,700 50,800	2,549 2,555	62,600 62,700	62,700 62,800	3,269 3,275	74,600 74,700	74,700 74,800	3,989 3,995	86,600 86,700	86,700 86,800	4,709 4,715	98,600 98,700	98,700 98,800	5,429 5.435
15,000   15,000   143   27,000   27,100   1,133   39,000   39,100   1,883   51,000   51,100   2,573   83,000   63,100   3,229   75,000   75,100   4,013   87,000   87,100   4,739   99,000   99,100   5,453   15,200   15,300   4,25   27,200   27,300   1,145   39,200   39,300   1,885   51,100   51,200   2,573   63,000   63,200   3,229   75,100   75,200   75,300   4,025   87,200   87,300   87,400   87,500   4,025   87,200   8	14,800 14,900	14,900 15,000		26,800 26,900	26,900 27,000	1,121	38,800 38,900	38,900 39,000	1,841	50,800 50,900	50,900 51,000	2,561	62,800 62,900	62,900 63,000	3,281	74,800 74,900	74,900 75,000	4,001 4,007	86,800 86,900	86,900 87,000	4,721	98,800 98,900	98,900 99,000	5,441 5,447
15,200 15,300 425 27,200 27,300 1,145 39,200 39,300 1,865 51,200 51,300 2,585 63,200 63,300 3,305 75,200 75,300 4,025 87,200 87,300 4,745 99,200 99,300 5,465 15,400 15,500 43 27,400 27,500 11,151 33,300 39,400 1,877 51,300 1,400 2,591 63,300 63,400 3,311 75,300 75,400 4,031 87,300 87,400 4,751 99,200 99,300 5,467 15,400 15,500 4,301 87,400 27,500 11,151 33,300 83,400 1,877 51,400 15,500 4,001	15,000 15,100	15,100 15,200	419	27,000 27,100	27,100 27,200	1,139	39,000 39,100	39,100 39,200	1,859	51,000 51,100	51,100 51,200	2,579	63,000 63,100	63,100 63,200	3,299	75,000 75,100	75,100 75,200	4,019	87,000 87,100	87,100 87,200	4,739	99,000 99,100	99,100 99,200	5,459
15,500   15,600   443   27,500   27,000   1,163   39,500   39,500   1,883   51,500   51,600   2,603   63,500   63,600   3,223   75,500   75,600   4,043   87,500   87,600   4,763   99,500   99,600   5,483   15,700   15,800   4,500   4,763   99,500   4,763   99,500   5,483   15,700   15,800   4,763   99,500   4	15,300 15,400	15,400 15,500	431 437	27,300 27,400	27,400 27,500	1,151 1,157	39,300 39,400	39,400 39,500	1,871 1,877	51,300 51,400	51,400 51,500	2,591 2,597	63,300 63,400	63,400 63,500	3,311 3,317	75,300 75,400	75,400 75,500	4,031 4,037	87,300 87,400	87,300 87,400 87,500	4,751 4,757	99,300 99,400	99,400 99,500	5,465 5,471 5,477
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	15,500 15,600 15,700	15,600 15,700 15,800	443 449 455	27,500 27,600 27,700	27,600 27,700 27,800	1,163 1,169 1,175	39,500 39,600 39,700	39,600 39,700 39,800	1,883 1,889 1,895	51,500 51,600 51,700	51,600 51,700 51,800	2,603 2,609 2,615	63,500 63,600 63,700	63,600 63,700 63,800	3,323 3,329 3,335	75,500 75,600 75,700	75,600 75,700 75,800	4,043 4,049 4,055	87,500 87,600 87,700	87,600 87,700 87,800	4,763 4,769 4,775	99,500 99,600 99,700	99,600 99,700 99,800	5,483 5,489 5,495
16,000   16,100   473   28,000   28,100   1,193   40,000   40,100   1,191   52,000   52,100   2,633   64,000   64,100   3,353   76,000   76,100   4,073   88,000   88,100   4,793   16,200   16,200   16,300   485   28,200   28,300   1,205   40,200   40,300   1,225   52,200   52,300   2,645   64,200   64,300   3,355   76,200   76,300   4,075   88,100   88,200   88,300   4,005   4,	15,800 15,900	15,900 16,000		27,800 27,900	27,900 28,000	1,181	39,800 39,900	39,900 40,000	1,901	51,800 51,900	51,900 52,000	2,621	63,800 63,900	63,900 64,000	3,341	75,800 75,900	75,900 76,000	4,061	87,800 87,900	87,900 88,000	4,781	99,800	99,900	5,501
16,300   16,400   491   28,300   28,400   1,211   40,300   40,400   1,931   52,300   52,400   2,651   64,300   64,400   3,371   76,300   76,400   4,091   88,300   88,400   4,811   16,500   49,70   28,400   28,500   1,217   40,400   40,500   1,937   52,400   2,650   62,650   64,600   3,377   76,400   76,500   76,600   4,097   88,400   88,500   88,400   4,811   16,500   16,600   16,700   509   28,600   28,600   1,223   40,500   40,600   1,943   52,500   52,600   2,663   64,500   64,600   3,383   76,500   76,600   4,103   88,600   88,600   4,823   4,823   4,823   4,823   4,824	16,000 16,100	16,100 16,200	479	28,000 28,100	28,100 28,200	1,199	40,000 40,100	40,100 40,200	1,919	52,000 52,100	52,100 52,200	2,639	64,000 64,100	64,100 64,200	3,359	76,000 76,100	76,100 76,200	4,079	88,000 88,100	88,100 88,200	4,799			
16,600   16,700   509   28,600   28,700   1,229   40,600   40,700   1,949   52,600   52,700   2,669   64,600   64,700   3,389   76,600   76,700   4,109   88,600   88,700   4,829   116,700   16,900   515   28,700   28,800   1,235   40,700   40,800   1,955   52,700   52,800   2,675   64,700   64,800   3,395   76,700   76,800   76,900   4,115   88,700   88,800   4,829   1,000   1,	16,300 16,400	16,400 16,500	491 497	28,300 28,400	28,400 28,500	1,211 1,217	40,300 40,400	40,400 40,500	1,931 1,937	52,300 52,400	52,400 52,500	2,651 2,657	64,300 64,400	64,400 64,500	3,371 3,377	76,300 76,400	76,400 76,500	4,091 4,097	88,300 88,400	88,400 88,500	4,811 4,817			
1 10,000 10,300 1 26,800 26,900 1,241 40,800 40,900 1,901 52,800 52,900 12,801 64,800 64,900 13,401 76,800 76,900 4,121 88,800 88,900 4,4841 1 6,001 17,000 1 7,000 1	16,600 16,700	16,700 16,800	509 515	28,600 28,700	28,700 28,800	1,229 1,235	40,600 40,700	40,700 40,800	1,949 1,955	52,600 52,700	52,700 52,800	2,669 2,675	64,600 64,700	64,700 64,800	3,389 3,395	76,600 76,700	76,700 76,800	4,109 4,115	88,600 88,700	88,700 88,800	4,829 4,835			
1,000 17,000 227 20,000 1,127 40,000 41,000 1,100 1,100 0,100 0,100 0,100 0,100 0,100 1,100 1,100 0,100		16,900 17,000	521 527	28,800 28,900	28,900 29,000	1,241 1,247	40,800 40,900	40,900 41,000	1,961 1,967	52,800 52,900	52,900 53,000	2,681 2,687	64,800 64,900	64,900 65,000	3,401 3,407	76,800 76,900	76,900 77,000	4,121 4,127	88,800 88,900	88,900 89,000	4,841 4,847			

GEORGIA INCOME TAX DIVISION P.O. BOX 740380 ATLANTA, GEORGIA 30374-0380

#### **GENERAL INFORMATION FOR FORM 500**

#### GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia income tax return if you meet the following conditions:

			If your
	<u>Filing</u>	g Status	Income Exceeds
A.	Single, F	lead of Household or	
	Qualifyin	g Widow(er)	
	1.	Under 65, not blind	\$5,000
	2.	Under 65, and blind	6,300
	3.	65 or over, not blind	6,300
	4.	65 or over, and blind	7,600
B.	Married	filing Joint	
	1.	Both under 65, not blind	\$8,400
	2.	One 65 or over, not blind	9,700
	3.	Under 65, both blind	11,000
	4.	Both 65 or over, not blind	11,000
	5.	One 65 or over, and blind	11,000
	6.	One 65 or over, and both b	lind 12,300
	7.	Both 65 or over, and blind	13,600
C.	Married	filing Separate	
	1.	Under 65, not blind	\$4,200
	2.	Under 65, and blind	5,500
	3.	65 or over, not blind	5,500
	4.	65 or over, and blind	6,800

RESIDENTS You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See worksheet for other state(s) tax credit on Page 11.

<u>PART-YEAR RESIDENTS</u> If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. A part-year resident's income is generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is provided on Page 12.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year. A full explanation of how to compute the tax for nonresidents is provided on Page 12.

<u>DUE DATES</u> Calendar year taxpayers for 2000 are required to file on or before April 16, 2001. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

#### **MILITARY PERSONNEL**

RESIDENTS Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, completing Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on Page 12.)

**NOTICE:** If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and <u>use Page 4, Schedule 3</u>.

#### **AMENDED RETURNS**

Do not use Form 500 to amend or correct your return, use Form 500X. Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on Page 19, can be ordered by calling (404) 656-4293, or can be downloaded from our website www.state.ga.us/departments/dor.

#### **CLAIMS FOR REFUND**

A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. An extension of time to file the return does not extend the deadline for filing a state claim for refund. For example, if payments were made with respect to the 1997 tax year on or before the April 15, 1998 due date of the 1997 tax year, the taxpayer must file any claim for a refund of such tax by April 16, 2001. An extension of time to file the 1997 return does not change the April 16, 2001 deadline for filing a state claim for refund.

#### **GENERAL INFORMATION FOR FORM 500 (continued)**

#### DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund for any overpayment of tax. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the Georgia Code.



#### FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. If you do not submit a return reflecting all changes and the Commissioner receives the report from the United States Government, the Commissioner will make the assessment for tax due within five years from the date the report is received from the United States Government. If it is determined that there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

#### INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

#### **PARTNERSHIPS**

All resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income.

#### NONRESIDENT COMPOSITE FILING AND WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distribution made by Partnerships, Limited Liability Companies and S Corporations. As an alternative to withholding, the entity may file a composite return for its nonresident members. This form is available upon request. (See Page 16 for ordering forms.) The entity may receive forms to register for withholding by calling (404) 651-8651.

#### **EXTENSION OF TIME FOR FILING RETURN**

There are two ways to obtain an extension for filing your Georgia income tax return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT-303. If Form IT-303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest.

Taxpayers should use the Income Tax Payment Voucher (IT-500PV) if they expect to owe any tax. This form is not an extension. It is used to pay any expected balance due by April 15th when the return itself will not be filed by the due date. The amount paid with the payment voucher is entered on Page 2, Line 20 of the Georgia Form 500. The IT-500PV is located on Page 15.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late payment penalty and 1 percent interest for each month or fraction of a month from the statutory due date until it is paid.

#### COMMON MISTAKES THAT WILL DELAY YOUR REFUND

- 1. Using a previous year's form instead of the current year.
- 2. Not entering your spouse's name and/or social security number if you are filing a joint return.
- 3. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
- 4. Lines 6 and 7: Leaving line blank, not listing the dependents, or listing an incorrect number of dependents.
- 5. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
- 6. Lines 11 and 12: Entering an amount for both standard and itemized deductions.
- 7. Line 14: Not entering the number of exemptions from Line 6 on this line.
- 8. Line 15: Not entering an amount on this line. Part-year residents and nonresidents should also enter an amount.
- 9. Line 19: Entering social security tax withheld or other state or Federal income tax withheld instead of Georgia tax withheld.

- 10. Line 24 or 25: Not entering either the balance due (Line 24) or the overpayment amount (Line 25).
- 11. Line 31 or 32: Not entering either the balance due (Line 31) or the refund (Line 32).
- 12. Not rechecking your calculations including the tax rate.
- 13. Placing zeros on lines that are not being used.
- 14. Using Form 500EZ if you are not single. Form 500EZ is intended for single full-year resident filers with no dependents or additional exemptions.
- 15. Not attaching all of your W-2's.
- 16. Not attaching copies of other states' tax returns if you claim another state tax credit.
- 17. Mailing your Georgia return to the Internal Revenue Service.
- 18. Attaching a check to a refund return.
- 19. Not using the correct tax table.
- 20. Using the incorrect envelope will delay your refund.

## FORM 500 INSTRUCTIONS USE BLACK INK.

- COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.
- ☆ IF YOU ARE USING A SOFTWARE PROGRAM OR IF YOU DO NOT WANT A BOOKLET NEXT YEAR, PLEASE CHECK THE SMALL BOX IN THE UPPER RIGHT-HAND CORNER.

#### STEP 1 Name, address and social security number

**LINES 1 - 3** Remove the mailing label from the inside of this booklet. If the information is correct, attach to this block. If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box.

#### STEP 2 Residency, filing status and exemptions

**LINE 4** If you were a resident of Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency code box. If you were not a Georgia resident the entire year, enter 2 in the residency code box and enter the dates. If you did not live in Georgia or one spouse was a resident and the other was a nonresident, enter 3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using Schedule 3 of Form 500, Page 4.

LINE 5 You <u>must</u> use the same filing status you used on your Federal return. Enter the letter for your status in the filing status box. If you filed as unmarried head of household or qualifying widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 Number of exemptions from Federal Form 1040 or 1040A. Exception: If you are claimed by a parent or guardian on his/her Federal return, you should claim one exemption on your Georgia return.

**LINE 7** List your dependents in the space provided on Form 500.

#### **STEP 3 Income**

LINE 8 From your Federal Form 1040, 1040A or 1040EZ enter your Federal adjusted gross income. Do not use Federal taxable income. If the number is negative, fill in the circle to the left of the number.

LINE 9 Some forms of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by fully explaining your adjustments on Page 3, Schedule 1, of Form 500. Enter the total adjustments from Schedule 1 on Line 9. If the number is negative, fill in the circle to the left of the number. Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on Page 8.

#### ADJUSTMENTS THAT MAY BE ADDED ARE:

- 1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
- 2. Loss carryovers from years when you were not subject to Georgia income tax.
- 3. Lump sum distributions from employee benefit plans, reported on IRS Form 4972.
- 4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

#### ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

- 1. Georgia taxes all pensions of all residents. However, Georgia law provides a <u>retirement income exclusion</u> of up to \$13,500 per taxpayer provided one of two conditions is met:
  - (A) The taxpayer is 62 years of age or older, or
  - (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse in the calculation of his/her retirement income exclusion. The \$13,500 exclusion is not automatic and must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$13,500 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1, of Form 500 or the exclusion will not be allowed. Use the worksheet on Page 13 to compute the exclusion.

- 2. Interest, dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.
  - Social Security or Railroad Retirement paid by the Railroad Retirement Board that are included in Federal adjusted gross income.
  - 4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.
  - 5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
  - 6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
  - 7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.
  - 8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or by another state. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by the other state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on Page 8.
  - 9. Dependents' unearned income included in parents' Federal adjusted gross income.
  - 10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Be sure to indicate the applicable state. <u>Do not subtract Georgia income tax refunds included in Federal adjusted gross income.</u>
  - 11. Income from any fund, program or system which is exempted by Federal law or treaty.
  - 12. Teacher's Retirement The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.
  - 13. Interest paid to Federal retirees on Form 1099 INT under House Bills 3 and 90.

#### FORM 500 INSTRUCTIONS (continued)

- 14. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead of a deduction on their Federal return for employer FICA tax paid on employee cash tips.
- 15. For a self-employed person, the 40% of the self-employed health insurance (SEHI) that is not allowed as a deduction on the Federal return. This deduction is reduced if the taxpayer claims the SEHI as an itemized deduction. The ratio of the medical expenses after the 7.5% limitation to the medical expenses before the 7.5% limitation must be applied to the SEHI to compute the reduction. The 40% SEHI deduction does not change if the taxpayer is subject to the Federal earned income limitation.

**LINE 10** Georgia adjusted gross income (Net total of Line 8 and Line 9). If the number is negative, fill in the circle to the left of the number.

#### **STEP 4 Deductions**

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. Do not use the standard deduction amount from your Federal return.



Single/Head of Household	\$2,300
Married Filing Joint	\$3,000
Married Filing Separate	\$1,500
Additional: Line 11b	\$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on Line 11c.)

#### NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

LINE 12 If you use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. Adjustments must be made for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point in computing Georgia itemized deductions.

**LINE 13** Subtract either Line 11c or Line 12 from Line 10 and enter on Line 13. If the number is negative, fill in the circle to the left of the number.

**LINE 14** Multiply the number in the block, on Line 6, by \$2,700.

**LINE 15** Subtract Line 14 from Line 13 and enter on Line 15. If the number is negative, enter zero. THIS IS YOUR GEORGIA TAXABLE INCOME.

#### **STEP 5 Tax Computation**

LINE 16 Use your GEORGIA TAXABLE INCOME and the tax table on Pages 9 and 10 to determine your tax. Make sure you determine your tax using your filing status. Enter tax on Line 16.

LINE 17 Use Schedule 2 on Page 3 of the Form 500. This line is used for reporting credits. Use this line if you're taking credit for income taxes paid to states other than Georgia. No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is attached. Use the worksheet on Page 11 for the computation of other state(s) tax credit for full-year and part-year residents. If you paid tax to more than one state, use the total of other states income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state. Your credit may be less than the tax paid to the other state(s). For additional information on tax credits, see Pages 17 and 18.

**LINE 18** Subtract Line 17 from Line 16 and enter on Line 18. If zero or less, enter zero.

**LINE 19** This line is for Georgia income tax withheld. Enter the total Georgia tax shown on withholding statements. *These statements must be attached to your return or your withholding tax will be disallowed.* 

**LINE 20** Enter your total estimated payments on Line 20. Be sure to include the amount credited from your previous year's tax return and any prepayments (Form IT-500PV).

**LINE 21** You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on Page 11 to compute the credit and enter on Line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

**LINE 22** DO NOT WRITE ON THIS LINE. This line is for Department use only.

**LINE 23** Add Lines 19, 20 and 21c and enter the total on Line 23.

**LINE 24** If the tax on Line 18 is greater than the credits on Line 23, subtract Line 23 from Line 18 and enter the BALANCE DUE on Line 24.

**LINE 25** If the credits on Line 23 are greater than the tax on Line 18, subtract Line 18 from Line 23 and enter the OVERPAYMENT on Line 25.

**LINE 26** Enter the amount you want credited to 2001 estimated income tax on Line 26.

**LINES 27, 28 and 29** Refer to Page 3 for details and enter the amount of your contributions. *No contribution of less than* \$1 can be processed.

LINE 30 Enter the estimated penalty from Form 500 UET.

**LINE 31** Add Lines 24, 27, 28, 29 and 30, and enter the total balance due on Line 31. Make your check payable to the **GEORGIA INCOME TAX DIVISION.** 

**INSTALLMENT PAYMENTS** If you cannot pay the full amount shown on Line 31 when you file, you may ask to make monthly installment payments. To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible by April 16. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Alternatively, you can call (404) 657-0295 to request an installment payment plan once you receive the bill. Please see page 2 for directions on how to make payments before you receive the bill. Interest and late payment penalties will apply to any tax amount not paid by April 16, 2001, even if your request to make installment payments is granted. Before requesting an installment payment plan, you should consider less costly alternatives, such as a bank loan.

**LINE 32** Enter the amount to be **REFUNDED TO YOU** - Line 25 minus Lines 26, 27, 28, 29 and 30, if applicable.

**SIGN HERE** You are required to sign your return in the space provided at the bottom of Form 500, Page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box.

#### **FEDERAL RETURN**

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to attach a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Do not attach other Federal schedules.

_	JAL INCOME TAX RETURN  2000 Page 1		104711		DEPARTMENT USE ONLY
Fiscal Year	Mo. Day Yr.	Mo. Day	Yr.		DEPARTMENT USE ONLY
Beginning:	YOUR FIRST NAME	Ending: // / / / / / / / / / / / / / / / / /	ZITY NI IMBER		Del Ext Misc.
ORRECT. OTHERWISE ADDRESS BOX OR TYPE 1	YOUR LAST NAME  SPOUSE S FIRST NAME		SUFFIX A		Check box if you are using a Software Program <b>OR</b> if you do not want a booklet next year
IA LABEL IF COR K CHANGE OF AL AND PRINT OR STEP1	SPOUSE S LAST NAME  Change of ADDRESS LINE 1			ECK IF REIGN ADDRESS	USE BLACK INK ONLY  OR APARTMENT NUMBER
USE GEORGI	Address 2. CITY 3.	STATE	ZIP CODE		COUNTRY IF FOREIGN
STATEMENT(S) HECK ON TOP RES	OMIT LINES 9 THROUGH 14     1. FULL-YEAR RESIDENT 2	PART-YEAR RESIDENT FRO	RM 500, PAGE 4.	то / /	CODE NUMBER  3. NONRESIDENT
WITHHOLDING JE, ATTACH CH FORM(S) STEP 2	5. Fill in Filing Status Block with a A. SINGLE B. MARRIED FILING JOINT	C. MARRIED FILING SEPA D. HEAD OF HOUSEHOLD	RATE (Spouse's socia O OR QUALIFYING WI	I security no. must be DOW(ER)	entered above) STATUS
ATTACH GEORGIA COPY OF HERE. ALSO, IF TAX IS DI OF W-2 EXEMPTIONS AND DEPENDENTS	Number of Exemptions from F      Depend      Firs      If more than four dependents, attach a list	lents:	Dependent s ocial security number	Dependent s relationship to you	
	If the amount on Line 8 is \$40,0 required to attach a copy of you	r Federal 1040 Pages 1 and 2	ross income is less the . Do not attach other f	an your W-2s, you a Federal Schedules.	
STEP 3 INCOME	Federal adjusted gross inc     DO NOT USE FEDERAL	come (From Federal Form 1040 FAXABLE INCOME	or 1040A or 1040EZ)	> 8. ()	,,
IS DNI	·	ale 1. (See instructions on Page	,		
	11. STANDARD Deduction (SI	come (Net total of Line 8 and L EE INSTRUCTIONS - LINE 11)	<u> </u>	10. 0	Use EITHER
MAL RETURN YOU USE STANDARD CTION ON YOUR SGIA RETURN STEP 4 DEDUCTIONS	b. Are YOU 65 or over blind	SPOUSE 65	11a x 1,300 = 11b		Line 11c or Line 12 (DO NOT WRITE ON BOTH)
EFAL RETURN STUSE STAND/ UCTION ON YC IRGIA RETURN STEP 4 DEDUCTION®		eduction (Line 11a + Line 11b) ons used in computing Federal		> 11c	, 00

For Department Use Only

Less: See Line 12 instructions

Schedule A-Form 1040

**ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS** 

Form 500 2000 Page 2



Social security number:

		000	00104	1721									
	13. Subtract either Line 1	1c or Line 12 from Line 10; enter	balance.			13 🔘		1.			$\overline{\Box}$		
	14. Number from block o	n Line 6multiplied by \$2,700	0		>	14		], 🗌		], 🔲			
	15. Georgia taxable incor	me (Line 13 less Line 14 or Line 1	4, Sched	ule 3)	>	15 🔾	Щ	], [	Щ	], 🔲	Щ		
	16. Tax (Use Tax Table of	on Pages 9 and 10)			>	16		,		,			
	17. Credits (Enter total but no	t more than the amount on Line16)			>	17				], 🔲			
	18. Balance (Line 16 les	s Line 17) If zero or less than 2	zero, ent	er zero		18		],[		], 🔲			
	19. GEORGIA INCOME	TAX WITHHELD (Attach withhold	ding state	ements)	>	19		<b>」</b> , <b>L</b>		], [_]			
	20. Estimated tax for 2	2000 and Form IT-500 PV			>	20		$\Box$		$], \square$			
	21. Low Income Credit (	See worksheet on Page 11)	21a	x 21b	>	21c		],[		], 🔲			
	22. Department use only	<b>/</b>			>	22		$\Box$		$], \square$			
	23. Total prepayment cre	dits (Add Lines 19, 20, and 21C).			>	23		], [		]		].	
5 JTATION	24. If Line 18 exceeds Lin	ne 23 enter BALANCE DUE STA	TE		>	24		],[		]			
STEP 5 TAX COMPUTATION	25. If Line 23 exceeds Lir	ne 18 enter OVERPAYMENT amo	2, Page 3	>	25		,		], [	$\perp$			
4	26. Amount to be credite	d to 2001 ESTIMATED TAX		-		26		] , [		$\rfloor, \square$			
	27. Georgia Wildlife Cor	servation Fund (No gift of less than \$	\$1.00)		>	27		], [		$\Box$			
	28. Georgia Children and	d Elderly Fund (No gift of less than \$1.	00)		≻	28		, .		], [			
	29. Georgia Cancer Res	earch Fund (No gift of less than \$1.00)		. >	29		]		, 🔲				
	30. Form 500 UET (Esti	mated tax penalty)			. >	30		,		], 🔲			
		8, 29 and 30 (Balance due) ABLE FOR THIS AMOUNT TO 0				31		] , [		], []		].	
	32. Amount to be refund	ded. Line 25 minus Lines 26, 27	7, 28, 29	and 30 if applicable		32							
	OVERPAYMENTS	GEORGIA INCOME TAX DIVI	ISION	PAYMENTS AND	ОТЦ	ED		GEOR		COME 1 BOX 74		VISION	7
	(REFUNDS)	ATLANTA, GEORGIA 30374-							NTA, G	EORGI	A 3037		
		declare that I have examined this e, correct and complete. Declara											
	has any knowledge.			, , , , , , , , , , , , , , , , , , ,	, ,								
OLON:	YOUR SIGNATURE		1	DATE				DAY	TIME F	HONE	NUME	ER	
SIGN HERE	X				/[						-		
	SPOUSE S SIGNATURE		]							initialin /e autho		oox ie Georgi	а
				DATE	- ·-		<u> </u>					evenue to	
	X											eturn witl ned belov	
	SIGNATURE OF PREPAR	RER IF OTHER THAN TAXPAYE	ER .	DENTIFICATION NUI	MBE	R OF P	REPAF	RER	DAT	Е			_
										7/			

Form 500 2000 Schedule Page 3



Social security number :

Name:	L			Ш	Ш	Ш		
SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 7 of instruction	ons)							
ADDITIONS TO INCOME	[					_	1 [	
Interest on Non-Georgia Municipal and State Bonds	\$ [	,	Ш		1, 🔲		I.L	
2. Lump Sum Distributions	\$	<u> </u>			l , 🔲		<u> </u>	
3. Other (Specify)	\$	<u> </u>			, 🔲			
4. Total Additions (Enter sum of Lines 1-3 here)	\$				, 🔲			
SUBTRACTIONS FROM INCOME								
<ol><li>Retirement Income Exclusion (See Retirement income Exclusion worksheet, Page 13.) Type of Disability:</li></ol>								
A. Self: Date of Birth  Date of Disability  Date of Disability			\$		], [			
B. Spouse: Date of Birth  Date of Disability:			<u>,</u> [		1	_	1 [	$\overline{}$
Date of Disability			\$ L	<u></u>	,	4	1.L	Щ.
6. Social Security Benefits (Taxable portion)			\$ [	Щ	, 📙		Į.Ļ	Щ.
7. Railroad Retirement Benefits (Taxable portion)			\$ [		, Ц		J.L	
8. Interest on United States Obligations	\$	<u> </u>			, 🔲		J.L	
9. Other (Specify)	\$	<u> </u>			, 🔲			
10. Total Subtractions (Enter sum on Lines 5-9 here)	\$ [	$\square$ ,						
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -)	. \$				,_ 	$\overline{\top}$	[	
SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2		<u> </u>			,			_
1. Other State Credit (See worksheet, Page 11)	,	\$			, 🔲			
2. Low Emission Vehicle Credit		\$			], 🔲		].[	
Credits from Form IND-CR (Rural Physicians Credit, Disabled Person     Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit)		\$					].[	
4. Other Credits, Please Specify  Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or		\$			,		j.C	
Partnership Interest 5. Employer s Credit for Basic Skills Education		\$			, 🔲			
Name of Business Entity  6. Employer's Credit for Approved Employee Retraining		\$			], [		].[	
Name of Business Entity  7. Employer s New Jobs Credit  Name of Business Entity		\$					].[	
8. Employer s Credit for Providing or Sponsoring Childcare for Employees  Name of Business Entity		\$						
9. Manufacturer s Investment Tax Credit		\$						
Name of Business Entity  10. Optional Investment Tax Credit	[	\$			,		1 [	亩
Name of Business Entity  11. Other Credits, Please Specify	<b></b> _	_ `		<del> </del>	≀, <b>□_1</b> 	+	1. ∟ 1 ┌	
Name of Business Entity  12. Enter the Total of Lines 1 through 11 here and		\$	Щ	<del> </del>	,	<u> </u>	1.L	<u> </u>
on Line 17, Page 2		\$ .					I.L	

Form 500 2000 Schedule Page 4



Social se	curity nu	mber :

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME Income earned in another state as a Georgia resident is taxable. See other states as a Georgia resident is taxable.											
DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500											
Federal Income after Georgia Adjustments	Income Not Taxable to Georgia	Georgia Income									
COLUMNA	COLUMN B	COLUMN C									
1. Wages, Salaries, Tips, etc,		, , , , , , , , , , , , , , , , , , , ,									
2. Interest and Dividends,		, , , , , , , , , , , , , , , , , , , ,									
3. Business Income or (Loss)											
4. Other Income or (Loss)	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,									
5. Total Income: Total Lines 1 through 4		, , , , , , , , , , , , , , , , , , , ,									
Adjustments to Income:											
6. Total from Federal Form 1040,											
7. Total from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 7)											
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7											
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage	%	Not to exceed 100%									
10. Itemized or Standard Deduction (See instructions for Line 10, Page 12)											
11. Personal Exemption from Form 500, Page 1, Line 6, multiplied by \$2700	, , , , , , , , , , , , , , , , , , , ,										
12. Total Deductions and Exemptions: Add Lines 10 and 11											
13. Multiply Line 12 by Ratio on Line 9 and enter result		, , , , , , , , , , , , , , , , , , , ,									
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C											
Enter here and on Line 15, Page 2 of Form 500											

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

_	JAL INCOME TAX RETURN  2000 Page 1		104711		DEPARTMENT USE ONLY
Fiscal Year	Mo. Day Yr.	Mo. Day	Yr.		DEPARTMENT USE ONLY
Beginning:	YOUR FIRST NAME	Ending: // / / / / / / / / / / / / / / / / /	ZITY NI IMBER		Del Ext Misc.
ORRECT. OTHERWISE ADDRESS BOX OR TYPE 1	YOUR LAST NAME  SPOUSE S FIRST NAME		SUFFIX A		Check box if you are using a Software Program <b>OR</b> if you do not want a booklet next year
IA LABEL IF COR K CHANGE OF AL AND PRINT OR STEP1	SPOUSE S LAST NAME  Change of ADDRESS LINE 1			ECK IF REIGN ADDRESS	USE BLACK INK ONLY  OR APARTMENT NUMBER
USE GEORGI	Address 2. CITY 3.	STATE	ZIP CODE		COUNTRY IF FOREIGN
STATEMENT(S) HECK ON TOP RES	OMIT LINES 9 THROUGH 14     1. FULL-YEAR RESIDENT 2	PART-YEAR RESIDENT FRO	RM 500, PAGE 4.	то / /	CODE NUMBER  3. NONRESIDENT
WITHHOLDING JE, ATTACH CH FORM(S) STEP 2	5. Fill in Filing Status Block with a A. SINGLE B. MARRIED FILING JOINT	C. MARRIED FILING SEPA D. HEAD OF HOUSEHOLD	RATE (Spouse's socia O OR QUALIFYING WI	I security no. must be DOW(ER)	entered above) STATUS
ATTACH GEORGIA COPY OF HERE. ALSO, IF TAX IS DI OF W-2 EXEMPTIONS AND DEPENDENTS	Number of Exemptions from F      Depend      Firs      If more than four dependents, attach a list	lents:	Dependent s ocial security number	Dependent s relationship to you	
	If the amount on Line 8 is \$40,0 required to attach a copy of you	r Federal 1040 Pages 1 and 2	ross income is less the . Do not attach other f	an your W-2s, you a Federal Schedules.	
STEP 3 INCOME	Federal adjusted gross inc     DO NOT USE FEDERAL	come (From Federal Form 1040 FAXABLE INCOME	or 1040A or 1040EZ)	> 8. ()	,,
IS DNI	·	ale 1. (See instructions on Page	,		
	11. STANDARD Deduction (SI	come (Net total of Line 8 and L EE INSTRUCTIONS - LINE 11)	<u> </u>	10. 0	Use EITHER
MAL RETURN YOU USE STANDARD CTION ON YOUR SGIA RETURN STEP 4 DEDUCTIONS	b. Are YOU 65 or over blind	SPOUSE 65	11a x 1,300 = 11b		Line 11c or Line 12 (DO NOT WRITE ON BOTH)
EFAL RETURN STUSE STAND/ UCTION ON YC IRGIA RETURN STEP 4 DEDUCTION®		eduction (Line 11a + Line 11b) ons used in computing Federal		> 11c	, 00

For Department Use Only

Less: See Line 12 instructions

Schedule A-Form 1040

**ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS** 

Form 500 2000 Page 2



Social security number:

		000	00104	1721									
	13. Subtract either Line 1	1c or Line 12 from Line 10; enter	balance.			13 🔘		1.			$\overline{\Box}$		
	14. Number from block o	n Line 6multiplied by \$2,700	0		>	14		], 🗌		], 🔲			
	15. Georgia taxable incor	me (Line 13 less Line 14 or Line 1	4, Sched	ule 3)	>	15 🔾	Щ	], [	Щ	], 🔲	Щ		
	16. Tax (Use Tax Table of	on Pages 9 and 10)			>	16		,		,			
	17. Credits (Enter total but no	t more than the amount on Line16)			>	17				], 🔲			
	18. Balance (Line 16 les	s Line 17) If zero or less than 2	zero, ent	er zero		18		],[		], 🔲			
	19. GEORGIA INCOME	TAX WITHHELD (Attach withhold	ding state	ements)	>	19		<b>」</b> , <b>L</b>		], [_]			
	20. Estimated tax for 2	2000 and Form IT-500 PV			>	20		$\Box$		$], \square$			
	21. Low Income Credit (	See worksheet on Page 11)	21a	x 21b	>	21c		],[		], 🔲			
	22. Department use only	<b>/</b>			>	22		$\Box$		$], \square$			
	23. Total prepayment cre	dits (Add Lines 19, 20, and 21C).			>	23		], [		]		].	
5 JTATION	24. If Line 18 exceeds Lin	ne 23 enter BALANCE DUE STA	TE		>	24				]			
STEP 5 TAX COMPUTATION	25. If Line 23 exceeds Lir	ne 18 enter OVERPAYMENT amo	ount Schedule	2, Page 3	>	25		,		], [	$\perp$		
4	26. Amount to be credite	d to 2001 ESTIMATED TAX		-		26		] , [		$\rfloor, \square$			
	27. Georgia Wildlife Cor	servation Fund (No gift of less than \$	\$1.00)		>	27		], [		$\Box$			
	28. Georgia Children and	d Elderly Fund (No gift of less than \$1.	00)		≻	28		, .		], [			
	29. Georgia Cancer Res	earch Fund (No gift of less than \$1.00)	)		. >	29		]		, 🔲			
	30. Form 500 UET (Esti	mated tax penalty)			. >	30		,		], 🔲			
		8, 29 and 30 (Balance due) ABLE FOR THIS AMOUNT TO 0				31		] , [		], []		].	
	32. Amount to be refund	ded. Line 25 minus Lines 26, 27	7, 28, 29	and 30 if applicable		32							
	OVERPAYMENTS	GEORGIA INCOME TAX DIVI	ISION	PAYMENTS AND	ОТЦ	ED		GEOR		COME 1 BOX 74		VISION	7
	(REFUNDS)	ATLANTA, GEORGIA 30374-							NTA, G	EORGI	A 3037		
		declare that I have examined this e, correct and complete. Declara											
	has any knowledge.			, , , , , , , , , , , , , , , , , , ,	, ,								
OLON:	YOUR SIGNATURE		1	DATE				DAY	TIME F	HONE	NUME	ER	
SIGN HERE	X				/[						-		
	SPOUSE S SIGNATURE		]							initialin /e autho		oox ie Georgi	а
				DATE	- ·-		<u> </u>					evenue to	
	X											eturn witl ned belov	
	SIGNATURE OF PREPAR	RER IF OTHER THAN TAXPAYE	ER .	DENTIFICATION NUI	MBE	R OF P	REPAF	RER	DAT	Е			_
										7/			

Form 500 2000 Schedule Page 3



Social security number :

Name:	L			Ш	Ш	Ш		
SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 7 of instruction	ons)							
ADDITIONS TO INCOME	[					_	1 [	
Interest on Non-Georgia Municipal and State Bonds	\$	,	Ш		1, 🔲		I.L	
2. Lump Sum Distributions	\$	<u> </u>			l , 🔲		<u> </u>	
3. Other (Specify)	\$	<u> </u>			, 🔲			
4. Total Additions (Enter sum of Lines 1-3 here)	\$				, 🔲			
SUBTRACTIONS FROM INCOME								
<ol><li>Retirement Income Exclusion (See Retirement income Exclusion worksheet, Page 13.) Type of Disability:</li></ol>								
A. Self: Date of Birth  Date of Disability  Date of Disability			\$		], [			
B. Spouse: Date of Birth  Date of Disability:			<u>,</u> [		1	_	1 [	$\overline{}$
Date of Disability			\$ L	<u></u>	,	4	1.L	Щ.
6. Social Security Benefits (Taxable portion)			\$ [	Щ	, 📙		Į.Ļ	Щ.
7. Railroad Retirement Benefits (Taxable portion)			\$ [		, Ц		J.L	
8. Interest on United States Obligations	\$	<u> </u>			, 🔲		J.L	
9. Other (Specify)	\$	<u> </u>			, 🔲			
10. Total Subtractions (Enter sum on Lines 5-9 here)	\$ [	$\square$ ,						
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -)	. \$				,_ 	$\overline{\top}$	[	
SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2		<u> </u>			,			_
1. Other State Credit (See worksheet, Page 11)	,	\$			, 🔲			
2. Low Emission Vehicle Credit		\$			], 🔲		].[	
Credits from Form IND-CR (Rural Physicians Credit, Disabled Person     Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit)		\$					].[	
4. Other Credits, Please Specify  Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or		\$			,		j.C	
Partnership Interest 5. Employer s Credit for Basic Skills Education		\$			, 🔲			
Name of Business Entity  6. Employer's Credit for Approved Employee Retraining		\$			], [		].[	
Name of Business Entity  7. Employer s New Jobs Credit  Name of Business Entity		\$					].[	
8. Employer s Credit for Providing or Sponsoring Childcare for Employees  Name of Business Entity		\$						
9. Manufacturer s Investment Tax Credit		\$						
Name of Business Entity  10. Optional Investment Tax Credit	[	\$			,		1 [	亩
Name of Business Entity  11. Other Credits, Please Specify	<b></b> _	_ `		<del> </del>	≀, <b>□_1</b> 	+	1. ∟ 1 ┌	
Name of Business Entity  12. Enter the Total of Lines 1 through 11 here and		\$	Щ	<del> </del>	,	<u> </u>	1.L	<u> </u>
on Line 17, Page 2		\$ .					I.L	

Form 500 2000 Schedule Page 4



Social security number :									

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME Income earned in another state as a Georgia resident is taxable. See other states as a Georgia resident is taxable.		
DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500		
Federal Income after Georgia Adjustments	Income Not Taxable to Georgia	Georgia Income
COLUMNA	COLUMN B	COLUMN C
1. Wages, Salaries, Tips, etc,		, , , , , , , , , , , , , , , , , , , ,
2. Interest and Dividends,		, , , , , , , , , , , , , , , , , , , ,
3. Business Income or (Loss)		
4. Other Income or (Loss)	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
5. Total Income: Total Lines 1 through 4		, , , , , , , , , , , , , , , , , , , ,
Adjustments to Income:		
6. Total from Federal Form 1040,		
7. Total from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 7)		
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7		
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage	%	Not to exceed 100%
10. Itemized or Standard Deduction (See instructions for Line 10, Page 12)		
11. Personal Exemption from Form 500, Page 1, Line 6, multiplied by \$2700	, , , , , , , , , , , , , , , , , , , ,	
12. Total Deductions and Exemptions: Add Lines 10 and 11		
13. Multiply Line 12 by Ratio on Line 9 and enter result		, , , , , , , , , , , , , , , , , , , ,
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C		
Enter here and on Line 15, Page 2 of Form 500		

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

## This amount should be placed on Line 16, Form 500 GEORGIA INCOME TAX TABLE

									_	DKGI							^											
	ne 15 n 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly		If Line 15 of Form 500 is		Married filing jointly		If Line of Form 5			Married filing jointly			ne 15 n 500 is		Married filing jointly		If Lin of Form	ie 15 i 500 is		Married filing jointly	
At Least	But Less Than	Single	Head of	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At But Less Least Than	Single	Head of	Married filing Separately		ut Less Than	Single	or Head of Household	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately
\$ 0	100	0	0	0	<b>9,0</b>	9,100	353	292	413	<b>18,000</b> 18,100	893	823	953	<b>27,0</b> 0 27,000 2		1 422	1,363	1 402		<b>000</b> 36,100	1.072	1,903	2,033		<b>000</b> 45,100	2.512	2,443	2,573
100	200	1	1	1	9,100	9,200	359	297	419	18,100 18,200	899	829	959	27,100 2	7,200	1,439	1,369	1,493 1,499	36,100	36,200	1,979	1,909	2,039	45,100	45,200	2,519	2,449	2,579
300 300	300 400	3	3	3	9,200	9,300 9,400	365 371	302 307	425 431	18,200 18,300 18,300 18,400	905 911	835 841	971	27,200 2° 27,300 2°	7,400	1,451	1,381	1,505 1,511	36,300	36,300 36,400	1,991	1,921	2,051	45,200 45,300	45,400	2,531	2,461	2,591
400 500	500 600	4 5	5	6	9,400 9,500	9,500 9,600	377 383	312 317	437 443	18,400 18,500 18,500 18,600	923	847 853	977 983	27,400 2 27,500 2	7,600	1,463	1,393	1,517 1,523	36,500	36,500 36,600	2,003	1,933	2,057 2,063		45,600	2,543	2,473	2,603
600 700	700 800	6 7	6 7	10	9,600 9,700	9,700 9,800	389 395	322 327	449 455	18,600 18,700 18,700 18,800		859 865	989 995	27,600 2 27,700 2	7,800	1,475	1,405	1,529 1,535	36,700	36,700 36,800	2,015	1,945		45,600 45,700	45,800	2,555	2,485	2,615
800 900	900 1,000	9 11	8 9		9,800 9,900	9,900 10,000	401 407	332 337	461 467	18,800 18,900 18,900 19,000	941 947	871 °	1,001 1,007	27,800 2 27,900 2				1,541 1,547		36,900 37,000		1,951 1,957		45,800 45,900				
_	000	40	44	-10		000	440	040	470	19,000	050	000	1.010	28,00		1 400	4.00	1.550		000	10,000	4 000	0.000	46,0		0.570	0.500	10.000
1,000	1,100 1,200	13 15	11 13	18	10,100	10,100	413 419	349	479	19,000 19,100 19,100 19,200	959	889	1,019	28,000 2 28,100 2	8,200	1,499	1,429	1,559	37,100	37,100 37,200	2,039	1,969	2,099	46,100		2,579	2,509	2,639
1,200 1,300	1,300 1,400	17 19	15 17	22	10,300	10,300 10,400	425 431	355 361	491	19,200 19,300 19,300 19,400	971	901	1,025 1,031	28,200 2 28,300 2	8,400	1,511	1,441	1,571	37,300	37,300 37,400	2,051	1,981	2,111	46,200 46,300	46,400	2,591	2,521	
1,400 1,500	1,500 1,600	21 23	19 21		10,500	10,500 10,600	437 443	367 373		19,400 19,500 19,500 19,600	983	913		28,400 2 28,500 2	8,600	1,523	1,453		37,500	37,500 37,600	2,063	1,993	2,123	46,400 46,500	46,600	2,603	2,527 2,533	
1,600 1,700	1,700 1,800	25 27	23 25	29 32		10,700	449 455	379 385	509 515	19,600 19,700 19,700 19,800			1,049 1,055	28,600 2 28,700 2	8,800	1,535	1,465			37,700 37,800		2,005	2,135	46,600 46,700	46,800	2,615	2,545	
1,800 1,900	1,900 2,000	29 31	27 29	35 38		10,900	461 467	391 397	521 527	19,800 19,900 19,900 20,000		931 937	1,061 1,067	28,800 2 28,900 2						37,900 38,000		2,011	2,141	46,800 46,900	46,900	2,621	2,551	2,681 2,687
2,0	000				11,	000				20,000				29,0	00				38,	000				47,0	000			
2,000 2,100	2,100 2,200	33 35	31 33	44	11,100	11,100	473 479	403 409	533 539	20,000 20,100 20,100 20,200	1,019		1,079	29,000 2 29,100 2	9,200	1,559	1,489	1,619	38,100	38,100 38,200	2,099	2,029	2,159	47,100	47,200	2,639	2,569	2,699
2,200 2,300	2,300 2,400	37 40	35 37	50	11,300	11,300 11,400	485 491	415 421	551	20,200 20,300 20,300 20,400	1,031	961	1,091	29,200 2 29,300 2	9,400	1,571	1,501	1,625 1,631	38,300	38,300 38,400	2,111	2,041	2,171	47,300	47,400	2,651	2,581	2,705 2,711
2,400 2,500	2,500 2,600	43 46	39 41	53 57		11,500 11,600	497 503	427 433	557 563	20,400 20,500 20,500 20,600			1,097 1,103	29,400 2 29,500 2				1,637 1,643	38,400	38,500 38,600	2,117	2,047	2,177	47,400 47,500	47,500	2,657		
2,600 2,700	2,700 2,800	49 52	43 45	61 65	11,600 11,700	11,700	509 515	439 445	569 575	20,600 20,700 20,700 20,800	1,049	979 985	1,109 1,115	29,600 2 29,700 2	9,700	1,589	1,519	1,649 1,655	38,600	38,700 38,800	2,129	2,059	2,189	47,600 47,700	47,700	2,669		
2,800 2,900	2,900 3,000	55 58	47 49	69	11,800	11,900	521 527	451 457	581	20,800 20,900 20,900 21,000	1,061	991	1,121	29,800 2 29,900 3	9,900	1,601	1,531	1,661	38,800	38,900 39,000	2,141	2,071	2,201	47,800	47,900	2,681	2,611	2,741
3,0	000		40	70	12,	000		401	007	21,000				30,00	00				39,	000				48,0	000			
3,000 3,100	3,100 3,200	61 64	51 54	77 81		12,100	533 539	463 469	593 599	21,000 21,100 21,100 21,200				30,000 3 30,100 3				1,673 1,679		39,100 39,200				48,000 48,100	48,100 48,200			
3,200 3,300	3,300 3,400	67 70	57 60	85 89	12,200 12,300	12,300 12,400	545 551	475 481	605 611	21,200 21,300 21,300 21,400				30,200 3 30,300 3				1,685 1,691		39,300 39,400				48,200 48,300	48,300 48,400	2,705 2,711	2,635 2,641	
3,400 3,500	3,500 3,600	73 76	63 66	93 97	12,400	12,500	557 563	487 493	617	21,400 21,500 21,500 21,600	1,097	1,027	1,157	30,400 3 30,500 3	0,500	1,637	1,567	1,697 1,703	39,400	39,500 39,600	2,177	2,107	2,237	48,400	48,500 48,600	2,717	2,647	
3,600 3,700	3,700 3,800	79 82	69 72	102	12,600	12,700	569 575	499 505	629	21,600 21,700 21,700 21,800	1,109	1,039	1,169	30,600 3 30,700 3	0,700	1,649	1,579	1,709	39,600	39,700 39,800	2,189	2,119	2,249	48,600 48,700	48,700	2,729	2,659	2,789
3,800 3,900	3,900 4,000	86 90	75 78	112	12,800	12,900	581 587	511 517	641	21,800 21,900 21,900 22,000	1,121	1,051	1,181	30,800 3 30,900 3	0,900	1,661	1,591	1,721	39,800	39,900 40,000	2,201	2,131	2,261	48,800		2,741	2,671	2,801
_	000	90	76	117	_	000	301	317	047	<b>22,000</b>	1,127	1,037	1,101	31,00		1,007	1,551	1,121	40,	000				49,		2,141	2,011	2,007
4,000 4,100	4,100 4,200	94 98	81 84	122 127		13,100 13,200	593 599	523 529	653 659	22,000 22,100 22,100 22,200				31,000 3 31,100 3					40,000 40,100	40,100 40,200	2,213 2,219	2,143 2,149	2,273 2,279		49,100 49,200			
4,200 4,300	4,300 4,400	102 106	87 90	132 137	13,200	13,300	605 611	535 541		22,200 22,300 22,300 22,400	1,145	1,075	1,205	31,200 3 31,300 3	1,300	1,685	1,615	1,745	40,200	40,300 40,400	2,225	2,155	2,285	49,200	49,300 49,400	2,765	2,695	2,825 2,831
4,400 4,500	4,500 4,600	110 114	93 96		13,400	13,500	617 623	547 553		22,400 22,500 22,500 22,600	1,157	1,087	1,217	31,400 3	1,500	1,697	1,627	1,757	40,400	40,500 40,600	2,237	2,167	2,297	49,400 49,500	49,500	2,777	2,707	2,837
4,600	4,700	118	99	152	13,600	13,700	629 635	559	689	22,600 22,700 22,700 22,800	1,169	1,099	1,229	31,600 3	1,700	1,709	1,639	1,769	40,600	40,700 40,800	2,249	2,179	2,309	49,600	49,700	2,789	2,719	2,849
4,700 4,800	4,800 4,900	122 126	102 105 108	157 162	13,800	13,800	641 647	565 571	695 701 707	22,800 22,900	1,181	1,111	1,241	31,700 3 31,800 3	1,900	1,721	1,651	1,781	40,800	40,900	2,261	2,191	2,321	49,800	49,800 49,900	2,801	2,731	2,861
4,900 <b>5,</b> 0	5,000 <b>)00</b>	130	106	167		14,000 <b>000</b>	047	577	707	22,900 23,000 <b>23,000</b>	1,107	1,117	1,247	32,00		1,727	1,007	1,707		41,000 <b>000</b>	2,207	2,197	2,321	49,900 <b>50,</b> 0		2,007	2,131	2,007
5,000 5,100	5,100 5,200	134 138	112 116	173 179		14,100	653 659	583 589	713 719	23,000 23,100 23,100 23,200			1,253 1,259	32,000 3 32,100 3	2,100 2,200	1,733 1,739	1,663 1,669	1,793 1,799	41,000 41,100	41,100 41,200	2,273 2,279	2,203 2,209	2,333 2,339	50,000 50,100	50,100 50,200	2,813 2,819	2,743 2,749	2,873 2,879
5,200 5,300	5,300 5,400	142 147	120 124		14,200	14,300	665 671	595 601	725	23,200 23,300 23,300 23,400	1,205	1,135	1,265	32,200 3	2,300	1,745	1,675	1,805	41,200	41,300	2,285	2,215	2,345	50,200	50,300	2,825	2,755	2,885
5,400 5,500	5,500 5,600	152 157	128	197	14,400	14,500	677 683	607 613	737	23,400 23,500 23,500 23,600	1,217	1,147	1,277	32,400 3 32,500 3	2,500	1,757	1,687	1,817	41,400	41,500	2,297	2,227	2,357	50,400	50,500	2,837	2,767	2,897
5,600	5,700	162 167	136 140	209	14,600	14,700	689 695	619 625	749	23,600 23,700 23,700 23,800	1,229	1,159	1,289	32,600 3 32,700 3	2,700	1,769	1,699	1,829	41,600		2,309	2,239	2,369	50,600	50,700	2,849	2,779	
5,700 5,800	5,800 5,900	172	144	221	14,800	14,900	701	631	761	23,800 23,900	1,241	1,171	1,301	32,800 3	2,900	1,781	1,711	1,841	41,800	41,900	2,321	2,251	2,381	50,800	50,900	2,861	2,791	2,921
5,900	6,000 <b>000</b>	177	148	227		15,000 <b>000</b>	707	637	767	23,900 24,000 <b>24,000</b>	1,247	1,177	7 الک, ۱	32,900 3 <b>33,0</b> (		1,/87	1,/17	1,847		42,000 <b>000</b>	2,327	2,257	2,387	50,900 <b>51,</b> 0		2,867	2,797	2,927
6,000 6,100		182 187	152 156	233 239	15,000	15,100	713 719	643 649		24,000 24,100 24,100 24,200				33,000 3 33,100 3	3,100				42,000	42,100 42,200				51,000 51,100	51,100			
6,200 6,300	6,300 6,400	192 197	160 164	245	15,200	15,300	725 731		785	24,200 24,300 24,300 24,400	1,265	1,195		33,200 3 33,300 3	3,300	1,805	1,735	1,865	42,200	42,300 42,400	2,345	2,275	2,405	51,200 51,300	51,300	2,885		2,945
6,400 6,500	6,500 6,600	202 207	168 172	257	15,400	15,500 15,600	737 743	667	797	24,400 24,500 24,500 24,600	1,277	1,207	1,337	33,400 3 33,500 3	3,500	1,817	1,747	1,877	42,400	42,500 42,600	2,357	2,287	2,417	51,400 51,500	51,500	2,897	2,827	2,957
6,600	6,700	212	176	269	15,600	15,700	749	679	809	24,600 24,700	1,289	1,219	1,349	33,600 3	3,700	1,829	1,759	1,889	42,600	42,700	2,369	2,299	2,429	51,600	51,700	2,909	2,839	2,969
6,700 6,800	6,800 6,900	217 222	180 184	281	15,800	15,800	755 761	685 691	821	24,700 24,800 24,800 24,900	1,301	1,231	1,361	33,700 3 33,800 3	3,900	1,841	1,771	1,901	42,800	42,800 42,900	2,381	2,311	2,441	51,800	51,900	2,921	2,851	
6,900 <b>7,</b> 0	7,000 <b>)00</b>	227	188	287		16,000 <b>000</b>	767	697	827	24,900 25,000 <b>25,000</b>	1,307	1,237	1,367	33,900 3 <b>34,0</b> 0		1,847	1,777	1,907		43,000 <b>000</b>	2,387	2,317	2,447	51,900 <b>52,</b> 0		2,927	2,857	2,987
7,000 7,100	7,100 7,200	233 239	192 197	293 299	16,000	16,100 16,200	773 779	703 709	833 839	25,000 25,100 25,100 25,200				34,000 3 34,100 3	4,100				43,000	43,100 43,200				52,000	52,100			2,993 2,999
7,200 7,300	7,300 7,400	245 251	202	305	16,200	16,300	785 791	715 721	845	25,200 25,300 25,300 25,400	1,325	1,255	1,385	34,200 3 34,300 3	4,300	1,865	1,795	1,925	43,200		2,405	2,335	2,465	52,200	52,300	2,945	2,875	3,005
7,400 7,500	7,500 7,600	257 263	212 217	317 323	16,400	16,500 16,600	797 803	727 733		25,400 25,500 25,500 25,600	1,337	1,267		34,400 3 34,500 3	4,500	1,877	1,807	1,937	43,400	43,500 43,600	2,417	2,347	2,477		52,500	2,957		3,017
7,600	7,700	269	222	329	16,600	16,700	809	739	869	25,600 25,700	1,349	1,279	1,409	34,600 3	4,700	1,889	1,819	1,949	43,600	43,700	2,429	2,359	2,489	52,600	52,700	2,969	2,899	3,029
7,700 7,800	7,800 7,900	275 281	227	335 341	16,800	16,800	815 821	745 751	875 881	25,700 25,800 25,800 25,900	1,361	1,291	1,421	34,700 3 34,800 3	4,900	1,901	1,831	1,961	43,800	43,800 43,900	2,441	2,371	2,501	52,800	52,900	2,981	2,911	3,041
7,900		287	237	347		17,000 <b>000</b>	827	757	887	25,900 26,000 <b>26.000</b>	1,367	1,297	1,427	34,900 3 <b>35,0</b> (		1,907	1,837	1,967		44,000 <b>000</b>	2,447	2,377	2,507	52,900 <b>53,</b> 0		2,987	2,917	3,047
8,000 8,100		293 299	242 247		17,000	17,100 17,200	833 839	763 769	893 899	26,000 26,100 26,100 26,200				35,000 3 35,100 3	5,100				44,000	44,100 44,200					53,100			
8,200	8,300 8,400	305 311	252 257	365	17,200	17,300	845	775	905	26,200 26,300	1,385	1,315	1,445	35,200 3	5,300	1,925	1,855	1,985	44,200	44,300	2,465	2,395	2,525	53,200	53,300	3,005	2,935	3,065
8,300 8,400	8,500	317	262	377	17,400	17,400	851 857	781 787	917	26,300 26,400 26,400 26,500	1,397	1,327	1,457	35,300 3 35,400 3	5,500	1,937	1,867	1,997	44,400	44,400 44,500	2,477	2,407	2,537	53,300 53,400	53,500	3,017	2,947	3,077
8,500 8,600	8,600 8,700	323 329	267 272	389	17,600	17,600 17,700	863 869	793 799	929	26,500 26,600 26,600 26,700	1,409	1,339	1,469	35,500 3 35,600 3	5,700	1,949	1,879	2,009	44,600	44,600 44,700	2,489	2,419	2,549	53,600	53,700	3,029	2,959	3,089
8,700 8,800	8,800 8,900	335 341	277 282		17,800	17,800 17,900	875 881	805 811	941	26,700 26,800 26,800 26,900	1,421	1,351	1,481	35,700 3 35,800 3	5,900	1,961	1,891	2,021	44,800	44,800 44,900	2,501	2,431	2,561		53,900	3,041	2,971	
8,900	9,000	347	287	407		18,000	887	817		26,900 27,000				35,900 3						45,000				53,900				

## This amount should be placed on Line 16, Form 500 GEORGIA INCOME TAX TABLE

								_			GI				7141			_											
If Line 15 of Form 500			Married filing			ne 15 n 500 is		Married filing		If Lin of Form			Married filing		If Lin	e 15		Married filing			ne 15 n 500 is		Married filing		If Line			Married filing	
				Married	<u> </u>		1	jointly	Married					Married					Married			1		Married				jointly or	Married
At But I Least Tha			Head of Household	filing Separately	At Least	But Less Than	Single	Head of Household		At Least	But Less Than		Head of Household	filing Separately	At Least	But Less Than		Head of Household	filing Separately	At Least	But Less Than	Single	Head of Household		Least	ut Less Than		Head of Household	filing Separately
<b>54,00</b> 0 54,1		,053	2,983	3,113		000 63,100	3,593	3,523	3,653	<b>72,</b> 000	72,100	4,133	4,063	4,193	<b>81,</b> 000	000 81,100	4,673	4,603	4,733		90,100	5,213	5,143	5,273	<b>99,0</b> 99,000 9		5,753	5,683	5,813
54,100 54,2 54,200 54,3						63,200 63,300				72,100 72,200						81,200 81,300			4,739 4,745		90,200 90,300				99,100 9 99,200 9			5,689 5,695	5,819 5,825
54,300 54,4 54,400 54,5	500 3	,077	3,007	3,137	63,400	63,500	3,617	3,547	3,677	72,300 72,400	72,500	4,157	4,087	4,217	81,300 81,400	81,500	4,697	4,627	4,757	90,400	90,400 90,500	5,237	5,167	5,297	99,300 9 99,400 9	9,500	5,777	5,707	5,831 5,837
54,500 54,6 54,600 54,7	700 3	,089	3,019	3,149	63,600	63,700	3,629	3,559	3,689	72,600	72,700	4,169	4,099	4,229	81,600	81,700	4,709	4,639	4,769	90,600	90,600 90,700	5,249	5,179	5,309	99,500 9 99,600 9	9,700	5,789	5,719	5,843 5,849
54,700 54,8 54,800 54,9	900 3	,101	3,031	3,161	63,800	63,900	3,641	3,571	3,701	72,800	72,900	4,181	4,111	4,241	81,800	81,900	4,721	4,651	4,781	90,800	90,800	5,261	5,191	5,321	99,700 9 99,800 9	9,900	5,801	5,731	5,861
54,900 55,0 <b>55,00</b> 0	_	,107	3,037	3,167	_	64,000 <b>000</b>	3,647	3,577	3,707	72,900 <b>73.</b> 0		4,187	4,117	4,247	81,900 <b>82,</b> 0		4,727	4,657	4,787		91,000	5,267	5,197	5,327	99,900 9	9,999	5,807	5,737	5,867
55,000 55,1 55,100 55,2	200 3	,119	3,049	3,179	64,100	64,100 64,200	3,659	3,589	3,719	73,000 73,100	73,200	4,199	4,129	4,259	82,000 82,100	82,100 82,200					91,100 91,200				100,000	r over	5,810+	5,740+	5,870+
55,200 55,3 55,300 55,4	400   3	,131	3,061	3,191	64,300	64,400	3,671	3,601	3,731	73,300	73,400	4,211	4,141	4,271	82,200 82,300	82,400	4,751	4,681	4,811	91,300		5,291	5,221	5,351			6% of over \$1		
55,400 55,5 55,500 55,6	600 3	,143	3,073	3,203	64,500	64,600	3,683	3,613	3,743	73,500	73,600	4,223	4,153	4,283	82,500	82,600	4,763	4,693	4,823	91,500	91,600	5,303	5,233	5,363					
55,600 55,7 55,700 55,8 55,800 55,9	700  3 800  3	,149	3,079	3,209	64,600 64,700	64,700 64,800	3,689	3,619	3,749	73,600 73,700 73,800	73,700	4,229 4,235	4,159 4,165	4,289 4,295	82,600 82,700	82,700 82,800 82,900	4.775	4.705	4.835	91,700	91,700	5,315	5,245	5,375					
55,900 56,0	000   3	,167	3,091	3,227	64,900	65,000	3,701	3,637	3,767	73,900	74,000	4,241	4,171 4,177	4,301	82,900	83,000				91,900									
<b>56,000</b> 56,1	100 3				65,000	000 65,100			3,773	<b>74,0</b>	74,100	4,253	4,183	4,313		83,100				92,000	92,100								
56,100 56,2 56,200 56,3	300 3	,185	3,115	3,245	65,200	65,300	3,725	3,655	3,779 3,785	74,100 74,200	74,200 74,300	4,259 4,265	4,189 4,195	4,319 4,325	83,100 83,200	83,200 83,300	4,799 4,805	4,729 4,735	4,859 4,865	92,200	92,200 92,300	5,345	5,275	5,405					
56,300 56,4 56,400 56,5	500 3	,197	3,127	3,257	65,400	65,500	3,737	3,667	3,797	74,300 74,400	74,500	4,277	4,207	4,337		83,500	4,817	4,747	4,877	92,400	92,400	5,357	5,287	5,417					
56,500 56,6 56,600 56,7	700 3	,209	3,139	3,269	65,600	65,700	3,749	3,679	3,809	74,600	74,700	4,289	4,219	4,349	83,600	83,600 83,700	4,829	4,759	4,889	92,600	92,600	5,369	5,299	5,429					
56,700 56,8 56,800 56,9 56,900 57,0	900 3	,221	3,151	3,281	65,800	65,800 65,900 66,000	3,761	3,691	3,821	74,700 74,800 74,900	74,900	4,301	4,231	4,361	83,800	83,800 83,900 84,000	4,841	4,771	4,895 4,901 4 907	92,800	92,800 92,900 93,000	5,381	5,311	5,441					
57,000	0				66,	000				75,0	000				84,0	000				93,	000								
57,000 57,1 57,100 57,2	200 3	,239	3,169	3,299	66,100		3,779	3,709	3,839		75,200	4,319	4,249	4,379	84,100		4,859	4,789	4,919	93,100	93,100 93,200	5,399	5,329	5,459					
57,200 57,3 57,300 57,4	400 3	,251	3,181	3,311	66,300	66,400	3,791	3,721	3,851	75,300	75,400	4,331	4,261	4,391	84,200 84,300	84,400	4,871	4,801	4,931	93,300	93,300	5,411	5,341	5,471					
57,400 57,5 57,500 57,6 57,600 57,7	600 3	,263	3,193	3,323	66,500		3,803	3,733	3,863	75,400 75,500 75,600	75,600	4,343	4,273		84,400 84,500 84,600	84,600	4,883	4,813	4,937 4,943 4,949	93,500	93,500 93,600 93,700	5,423	5,353	5,477 5,483 5,489					
57,000 57,8 57,700 57,8 57,800 57,9	800 3	,275	3,205	3,335	66,700	66,800 66,900	3,815	3,745	3,875	75,700 75,700 75,800	75,800	4,355	4,285		84,700	84,800 84,900	4,895	4,825		93,700	93,800	5,435	5,365	5,495 5,501					
57,900 58,0 <b>58.00</b>	000 3				66,900	67,000 <b>000</b>				75,900 <b>76.</b> 0	76,000					85,000				93,900	94,000			5,507					
58,000 58,1 58,100 58,2	100 3				67,000	67,100				76,000	76,100				85,000	85,100				94,000	94,100								
58,200 58,3 58,300 58,4	300 3	,305	3,235	3,365	67,200	67,300	3,845	3,775	3,905	76,100 76,200 76,300	76,300	4,385	4,315	4,445	85,200	85,200 85,300 85,400	4,925	4,855		94,200	94,200 94,300 94,400	5,465	5,395						
58,400 58,5 58,500 58,6	500 3	,317	3,247	3,377	67,400	67,500	3,857	3,787	3,917	76,400 76,500	76,500	4,397	4,327	4,457	85,400	85,500 85,600	4,937	4,867	4,997 5,003	94,400	94,500	5,477	5,407	5,537 5,543					
58,600 58,7 58,700 58,8	700 3	,329	3,259	3,389	67,600	67,700	3,869	3,799	3,929	76,600 76,700	76,700	4,409	4,339	4,469	85,600	85,700 85,800	4,949	4,879	5,009	94,600	94,700 94,800	5,489	5,419	5,549					
58,800 58,9 58,900 59,0	900 3	,341	3,271	3,401	67,800	67,900	3,881	3,811	3,941	76,800 76,900	76,900 77,000	4,421 4,427	4,351 4,357	4,481 4,487	85,800 85,900	85,900 86,000	4,961 4,967	4,891 4,897	5,021 5,027		94,900 95,000								
<b>59,000</b> 59,000 59,1		353	3 283	3 413		000 68 100	3 893	3 823	3 953	<b>77,0</b> 00		4 433	4 363	4 493	<b>86,</b> 000		4 973	4 903	5 033		95,100	5 513	5 443	5 573					
59,100 59,2 59,200 59,3	200 3	,359	3,289	3,419	68,100		3,899	3,829	3,959	77,100	77,200	4,439	4,369	4,499	86,100	86,200	4,979	4,909	5,039	95,100	95,200 95,300	5,519	5,449	5,579					
59,300 59,4 59,400 59,5	400 3	,371	3,301	3,431	68,300	68,400	3,911	3,841	3,971	77,300	77,400	4,451	4,381	4,511	86,300	86,400	4,991	4,921	5,051	95,300	95,400	5,531	5,461	5,591					
59,500 59,6 59,600 59,7	600 3 700 3	,383	3,313 3,319	3,443 3,449	68,500 68,600	68,600 68,700	3,923 3,929	3,853 3,859	3,983 3,989	77,500 77,600	77,600 77,700	4,463 4,469	4,393 4,399	4,523 4,529	86,500 86,600	86,600 86,700	5,003 5,009	4,933 4,939	5,063 5,069	95,500 95,600	95,600 95,700	5,543 5,549	5,473 5,479	5,603 5,609					
59,700 59,8 59,800 59,9	900 3	,401	3,331	3,461	68,800	68,900	3,941	3,871	4,001	77,800	77,900	4,481	4,411	4,541	86,800	86,900	5,021	4,951	5,081	95,800	95,800 95,900	5,561	5,491	5,621					
59,900 60,0 <b>60,00</b> 0	0				69,	69,000 <b>000</b>				77,900 <b>78,</b> 0		4,487	4,417	4,547	86,900 <b>87,</b> 0		5,027	4,957	5,087	96,	96,000 <b>000</b>			5,627					
60,000 60,1 60,100 60,2	200 3	,419	3,349	3,479	69,100		3,959	3,889	4,019		78,200	4,499	4,429	4,559	87,000 87,100	87,200	5,039	4,969	5,099	96,100	96,100 96,200	5,579	5,509	5,633 5,639					
60,200 60,3 60,300 60,4	400 3	,431	3,361	3,491	69,300	69,400	3,971	3,901	4,031	78,300	78,400	4,511	4,441	4,571	87,300	87,400	5,051	4,981	5,111	96,300	96,300 96,400	5,591	5,521	5,645 5,651					
60,400 60,5 60,500 60,6	600 3	,443	3,373	3,503	69,500	69,600	3,983	3,913	4,043	78,500	78,600	4,523	4,453	4,583	87,400 87,500	87,600	5,063	4,993	5,123	96,500	96,500 96,600	5,603	5,533	5,663					
60,600 60,7 60,700 60,8 60,800 60,9	800 l3	455	3.385	3.515	69.700	69,700 69,800 69,900	3.995	3.925	4,049	78,600 78,700	78,800	4,535	4,459 4,465	4,589	87,600 87,700 87,800 87,900	87,800 87,000	5,075	5,005	5,129 5,135	96,700	96,700 96,800	5,615	5,539 5,545	5,675					
60,900 61,0	000 3	,467 ,467	3,397	3,527	69,900	70,000	4,007	3,937	4,067			4,547 4,547	4,477	4,607	87,900	88,000	5,087	5,017	5,141 5,147			5,627	5,557	5,687					
<b>61,000</b> 61,1	100 3	,473	3,403	3,533	70,000	000 70,100	4,013	3,943	4,073	<b>79,0</b>	79,100	4,553	4,483	4,613	<b>88,</b> 000	88,100	5,093	5,023	5,153	97,000	97,100	5,633	5,563	5,693					
61,100 61,2	200 3	,479	3,409	3,539	70 200	70 300	4 025	3 055	4 085	70 200	70 200	1 565	1 105	1 625	88,100 88,200	88 300	5 105	5 035	5 165	97 200	97 300	15 645	5 575	5 705					
61,300 61,4 61,400 61,5 61,500 61,6 61,600 61,7	400 3 500 3	,491 ,497	3,427	3,557	70,300	70,400	4,031	3,967	4,091 4,097	79,400	79,400 79,500	4,571	4,501 4,507	4,631	88,300 88,400 88,500	88,500	5,111	5,041	5,171 5,177	97,400	97,400	5,657	5,581	5,711					
61,500 61,6 61,600 61,7 61,700 61,8	700 3 800 2	,503 ,509 515	3,439 3 445	3,569	70,500	70,600 70,700 70,800	4,043	3,979	4,103 4,109 4 115	79,600	79,700	4,589 4,589	4,519 4,519	4,649 4,649	88,600	88,600 88,700 88,800	5,129	5,059	5,189	97,600	97,600 97,700 97,800	)  5,669	5,599	5,729					
61,800 61,8 61,900 62,0	900 3	,521	3,451	3,581	70,800	70,800 70,900 71,000	4,061	3,991	4,121	79,700 79,800 79,900	79,900	4,601	4,531	4,661	88,800 88,900	88,900	5,141	5,071	5,201	97,800	97,900 98,000	5,681	5,611	5,741					
62,000	0				71,	000				80,0	000				89,	000				98,	000								
62,000 62,1 62,100 62,2	200 3	,539	3,469	3,599	71,100	71,100 71,200	4,079	4,009	4,139	80,000 80,100	80,200	4,619	4,549	4,679	89,000 89,100	89,200	5,153 5,159	5,083	5,213	98,100	98,100	5,699	5,629						
62,200 62,3 62,300 62,4 62,400 62,5	400   3	,551	3,481	3,611	71,300	71,400	4,091	4,021	4,151	80,200 80,300 80,400	80,400	4,631	4,561	4,691	89,200 89,300 89,400	89.400	5.171	5.101	5.231	98,300	98,300 98,400 98,500	5,711	5,641	5,765 5,771 5,777					
62,500 62,6 62,600 62,7	600 3	,563	3,493	3,623	71,500	71,600	4,103	4,033	4,163	80,500	80,600	4,643	4,573	4,703	89,400 89,500 89,600	89,600 89,700	5,183 5,189	5,113 5,119	5,243	98,500	98,500 98,600 98,700	5,723	5,653	5,777 5,783 5,789					
62,700 62,8 62,800 62,9	800 3	,575	3,505	3,635	71,700	71,800	4,115	4,045	4,175	80,700	80,800	4,655	4,585	4,715	89,700 89,800	89,800	5,195	5,125	5,255	98,700	98,800 98,900	5,735	5,665	5,795 5,801					
62,900 63,0	000 3	,587	3,517	3,647	71,900	72,000	4,127	4,057	4,187	80,900	81,000	4,667	4,597	4,727	89,900						99,000			5,807					

#### **WORKSHEET FOR OTHER STATE(S) TAX CREDIT**

Use these worksheets for the computation of other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Please keep them for your records.

	, , , , , , , , , , , , , , , , , , ,				
FOF	R FULL-YEAR RESIDENTS				
1.	Other state adjusted gross income taxed by 0	Georgia		\$	
2.	Georgia adjusted gross income (Line 10, Forn	n 500)	\$		
3.	Ratio: Line 1 divided by Line 2			%	
4.	Georgia standard or itemized deduction		\$		
5.	Georgia personal exemption and credit for de	ependents from Form 500,			
	Page 2, Line 14		\$		
6.	Total of Line 4 and Line 5		\$		
7.	Line 6 multiplied by ratio on Line 3			\$	
8.	Income for computation of credit (Line 1 less	Line 7)		\$	
9.	Tax at Georgia rates (Use tax table on Page 9	or Page 10)		\$	
10.	Tax shown on return(s) filed with other state(s	3)		\$	
11.	Tax credit allowable (Lesser of Line 9 or Line	10) to be claimed on Page	3, Schedule 2,		
	Line 1, of Form 500			\$	
CAF <b>allo</b>	TER THE CREDIT ALLOWABLE ON PAGE 3, SO RRIED FORWARD TO PAGE 2, LINE 17. ATTACI wable. No other income taxes such as loca	H COPY OF TAX RETURN(	S) FILED WITH	OTHER STATE(S). Note: Only	
	R PART-YEAR RESIDENTS			•	
1.	Income earned in another state(s) while a Geo			\$	
2.	Georgia adjusted gross income (Line 8, Colum	nn C of Schedule 3, Form	500) \$		
3.	Ratio: Line 1 divided by Line 2			%	
4.	Georgia standard or itemized deduction and				
_	and credit for dependents (Line 13, Schedule	3, Form 500)	\$		
5.	Line 4 multiplied by ratio on Line 3	5		\$	
6. -	Income for computation of credit (Line 1 less			\$	
7.	Tax at Georgia rates (Use tax table on Page 9			\$	
8.	Tax shown on return(s) filed with other state(s			\$	
9.	Tax credit allowable (Lesser of Line 7 or Line	8) to be claimed on Page 3	3, Schedule 2,	•	
	Line 1, of Form 500			\$	
CAF	TER THE CREDIT ALLOWABLE ON PAGE 3, SO RRIED FORWARD TO PAGE 2, LINE 17. ATTACI wable. No other income taxes such as loca	H COPY OF TAX RETURN(	S) FILED WITH	OTHER STATE(S). Note: Only	
	LOW	INCOME CREDIT	r works	HEET	
a de	ou are a Georgia resident and your Federal adjusteependent by another taxpayer on his or her Fe are eligible, calculate the credit using the worl	ederal or Georgia individua	I income tax re	turn, you are entitled to a low	
1.	Enter your income from Line 8 of the Georgia	Form 500. If zero or less, or	enter zero.		
2.	Enter the total exemptions. Exemptions are se	elf, spouse and natural or l	egally adopted	children.	
3.	Each taxpayer 65 years of age or older may o	•		are 65 or	
	older, enter 1. If filing jointly and you and you	r spouse are both 65 or old	ler, enter 2.		
4.	Add numbers on Line 2 and Line 3 and enter.	Also enter this total in Blo	ck 21a of Form	500.	
5.	Using the Base Credit Table below, find the b Also enter in Block 21b of Form 500.	ase credit corresponding t	o your income	and enter.	
6.	Multiply the amount entered on Line 4 by the		er here. This is	your low	
	income credit. Also enter on Line 21c of Form				
		BASE CREDIT T			
	Federal Adjusted Gross Income	Base Credit			
	Under \$6,000	\$ 26			
	\$6,000 but not more than \$7,999 \$8,000 but not more than \$9,999	\$ 20 \$ 14			
	\$10,000 but not more than \$14,999	\$ 8			
	\$15,000 but not more than \$19,999	\$ 5			

All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

#### PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or a nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you should complete Schedule 3 of Form 500, Page 4. A married part-year resident or nonresident with income earned in Georgia (whose spouse is a nonresident with no Georgia source income) may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

Column A should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).

Column B is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident.

Column C is your Georgia income and adjustments used to calculate your Georgia taxable income.

#### **SCHEDULE 3 INSTRUCTIONS**

LINES 1-5: In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

**LINES 6-7:** In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list adjustments allowed by Georgia law. *Refer to Page 7 on Line 9 for information about adjustments*.

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.

**LINE 10**: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. *If using the standard deduction, refer to Page 8 under Lines 11a, b and c for information on Standard Deductions.* 

LINE 11: Enter the personal exemption. This amount comes from Line 6 of Form 500 multiplied by \$2,700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8, Column C and enter the result here and on Line 15 on Page 2 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Tax Table on Page 9 and Page 10 to determine your tax and enter on Line 16 on Page 2 of Form 500.

#### FOLLOW THE INSTRUCTIONS ON PAGE 8 TO COMPLETE LINES 16 THROUGH 31 OF FORM 500, PAGE 2.

**NOTICE:** If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter the nonresident code on Line 4, Form 500, Page 1 and <u>use Schedule 3, Page 4</u>.

#### **EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4**

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS						
DO NOT USE LINES 9 THROUGH 14-PAGES 1 AND 2, FORM 500						
Federal Income after Georgia adjustments	Income Not Taxable to Georgia	Georgia Income				
COLUMN A	COLUMN B	COLUMN C				
1. Wages, Salaries, Tips, etc	, 24,000	, 24,000				
2. Interest and Dividends	2  ,   0   0   0	2,000				
3. Business Income or (Loss)						
4. Other Income or (Loss)						
5. Total Income: Total Lines 1 through 4	26,000	26,000				
Adjustments to Income:						
6. Total from Federal Form 1040		,   ,   ,				
7. Total from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 7)						
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	, 26,000	26,000				
9. RATIO: Divide Line 8, Column C by Line 8, Column A-enter percentage	5 0 %	Not to exceed 100%				
10. Itemized or Standard Deduction (See instructions for Line 10 on Page 12)	, 3,000					
11. Personal Exemption from Form 500, Page 1, Line 6 multiplied by \$2700	5,400					
12. Total Deductions and Exemptions: Add Lines 10 and 11						
13. Multiply Line 12 by Ratio on Line 9 and enter result						
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500						

#### RETIREMENT INCOME EXCLUSION WORKSHEET

		TAXPAYER	SPOUSE
(1)	Salary and Wages		
(2)	Other Earned Income/Losses		
(3)	Total Earned Income		
(4)	Maximum Earned Income	\$4,000.00	\$4,000.00
(5)	Smaller of Line 3 or 4,		
	If Zero or Less, Enter 0 Here		
(6)	Interest Income		
(7)	Dividend Income		
(8)	Alimony		
(9)	Capital Gains/Losses		
(10)	Other Income/Losses		
(11)	Taxable IRA Distributions		
(12)	Taxable Pensions		
(13)	Rental, Royalty, Partnership,		
	etc., Income/Losses		
(14)	Total of Lines 6 through 13,		
	If Zero or Less, Enter 0 Here		
(15)	Add Lines 5 and 14		
(16)	Maximum Allowable Exclusion	\$13,500.00	\$13,500.00
(17)	Smaller of Line 15 or 16, Enter		
	Here and on Page 3, Schedule 1,		
	Line 5, A & B Form 500.		

Keep worksheet for your records.

<sup>\*</sup>Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

<sup>\*</sup>Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

<sup>\*</sup>Part-year or nonresidents must prorate the exclusion.

#### **GEORGIA TAX RATE SCHEDULE**

#### SINGLE PERSONS

If the amou	unt on	Amount of
Line 15 is		Tax is
Not Over	\$ 750	1% of Taxable Income
Over	\$ 750But not over\$2,250	\$ 7.50 plus 2% of the amount over \$ 750
Over	\$2,250But not over\$3,750	\$ 37.50 plus 3% of the amount over \$2,250
Over	\$3,750But not over\$5,250	\$ 82.50 plus 4% of the amount over \$3,750
Over	\$5,250But not over\$7,000	\$ 142.50 plus 5% of the amount over \$5,250
Over	\$7,000	\$ 230.00 plus 6% of the amount over \$7,000

#### MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the ame	ount on	Amount of
Line 15 is	3	Tax is
Not Over	\$1,000	1% of Taxable Income
Over	\$1,000But not over\$3,000	\$ 10.00 plus 2% of the amount over \$1,000
Over	\$3,000But not over\$5,000	\$ 50.00 plus 3% of the amount over \$3,000
Over	\$5,000But not over\$7,000	\$ 110.00 plus 4% of the amount over \$5,000
Over	\$7,000But not over\$10,000	\$ 190.00 plus 5% of the amount over \$7,000
Over	\$10,000	\$ 340.00 plus 6% of the amount over \$10,000

#### MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on		Amount of	
Line 15 is		Tax is	
Not Over	\$ 500	1% of Taxable Income	
Over	\$ 500But not over\$1,500	\$ 5.00 plus 2% of the amount over \$500	
Over	\$1,500But not over\$2,500	\$ 25.00 plus 3% of the amount over \$1,500	
Over	\$2,500But not over\$3,500	\$ 55.00 plus 4% of the amount over \$2,500	
Over	\$3,500But not over\$5,000	\$ 95.00 plus 5% of the amount over \$3,500	
Over	\$5,000	\$ 170.00 plus 6% of the amount over \$5,000	

#### **PENALTIES AND INTEREST**

- A. Penalty for late filing of return 5% of the tax shown on the return for each month or fractional part thereof up to 25%.
- B. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax filed with the intent to interfere with the Georgia Tax Laws.
- C. Penalty for failure to pay tax shown on a return by the due date 1/2 of 1% of the tax due for each month or fractional part thereof up to 25%.
- D. Penalty for negligent underpayment of the tax 5% of the underpayment.
- E. Penalty for fraudulent underpayment 50% of the underpayment.
- F. Penalty for failure to file estimated tax 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

#### IT-500PV (Rev. 8/00)

Income Tax Payment Voucher Department of Revenue P.O. Box 740318 Atlanta, GA 30374-0318 (404) 656-4674



Department Use Only

[ ] IT-560 (Individual Extension Payment) 500 ES (Individual Estimate)

Fiduciary

DO NOT USE FOR CORPORATE

[ ]				
Name of Taxpayer				Social Security Number or I.D. Number
Address				Spouse's Social Security Number or I.D. Number
City	State		Zip Code	Amount of Payment Enclosed
Taxable Year of Return				The amount paid is to be credited as a payment on the liability that may be
				due as reflected by the completed return of the above named taxpayer.
Signature	Date	Title	T	elenhone Number

#### PLEASE MAIL ENTIRE PAGE

#### Instructions For Estimated Tax for Individuals and Fiduciaries and Extension Payments

WHO MUST FILE ESTIMATE. Each individual or fiduciary subject to WHEN AND WHERE TO FILE. Estimated tax required from persons not Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption plus (2) credit for dependents plus(3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

**EXCEPTION:** Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2001 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on Page 14.

**PENALTIES.** Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

#### STANDARD DEDUCTION.

0.7.11.12.11.12.22.20.11.01.11	
Single and head of household	\$2,300
Married filing jointly	
Married filing separately	
Additional:	

Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used.....\$1,300

regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimate must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year ending after December 31 must file on corresponding dates.

> Make check or money order payable to: "Georgia Income Tax Division."

Payment should be delivered or mailed to:

Georgia Department of Revenue P.O. Box 740318 Atlanta, Georgia 30374-0318

HOW TO COMPLETE FORM 500 ES PAYMENT. Calculate your estimated tax by using the Schedule on Page 16. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted guarterly. Enter this amount on the Payment Voucher, check the 500 ES box, and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the remaining quarters.

#### PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS.

Each Exemption for 2001	\$2,700
Retirement Income Exclusion for 2001 maximum	\$14,000

IT-560 EXTENSION PAYMENTS. Taxpayers should use the Income Tax Payment Voucher if they expect to owe any tax. This form is not an extension. It is used to pay an expected balance due by April 15 when the return itself will not be filed by the due date. The amount paid with the payment voucher for an IT-560 extension payment is entered on Line 20 of the Georgia Form 500.

#### SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES 1. Adjusted gross income expected during the current year 1. \$ 2. **Less: Deductions** 2. 3. 3. Balance (Line 1 less Line 2) Less: Personal exemption and exemption for dependents 4. 4. 5. Balance (Line 3 less Line 4) 5. Applicable Retirement Exclusion, see worksheet 6. 6. 7. Taxable income (Line 5 less Line 6) 7. Tax on amount on Line 7 (See tax rate schedule) 8. 8. 9. Less: Withholding Tax and other credits 9. 10. Your estimated Tax (Line 8 less Line 9) 10. Credit from prior year's return to be credited to this estimate 11. 11. Estimated Tax due this year (Line 10 less Line 11) 12. 12. \$ (Figures may be rounded off.)

#### **HOW TO ORDER INCOME TAX FORMS**

BY MAIL: Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

BY PHONE OR FAX: Tax form requests can be made 24 hours a day by calling (404) 656-4293.

To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms, by selecting Option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

<u>Item</u>	<u>Form</u>	Description
100	500(2000)	Individual Income Tax Return for Full-Year Resident, Part-Year Resident and Nonresident for Tax Year 2000
101	500EZ(2000)	Single Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 2000
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)
506	IND-CR	State of Georgia Individual Credit Form

You may order up to sixteen (16) different forms per phone call.

DOR Website: Single forms can be downloaded at www.state.ga.us/departments/dor

#### **DOUBLE CHECK YOUR RETURN**

Before mailing your return, please proofread carefully for the following items:

- Did you use the address label provided with the booklet? If so, is all the information correct? **Do not use the label if the information shown is no longer correct.** Instead print or type the correct social security number, name and address information on the tax form and use black ink.
- Did you attach your W-2 and other withholding statements to the return?
- Did you attach a copy of Page 1 and 2 of your Federal return, if applicable?
- If you claimed another state(s) tax credit, did you attach a copy of the other state(s) tax return?
- If there is a balance due on your return, did you include your remittance payable to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or a contribution to the Nongame-Endangered Wildlife Conservation Fund, the Children and Elderly in Need Fund, or the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund?
- Have you used the correct envelope? Do not mail your Georgia return to the Internal Revenue Service.
- Did you use the proper tax table?
- Sending your return by certified mail will not expedite the processing of your refund.
- Verify that you have used the correct mailing address on your return as provided by the U.S. Postal Service.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a formal application is filed in duplicate on Georgia Form 550 separately from the return.

#### TAX CREDITS

**Low Emission Vehicle Credit.** This is a credit, of up to \$1,500, for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to a low emission vehicle. The low emission vehicle must operate exclusively on a fuel other than traditional gasoline and/or diesel. Certification from the dealership and the Environmental Protection Division, Department of Natural Resources, must be included with the return for any credit claimed under this provision. For additional information, refer to Georgia Code Section 48-7-40.16.

**Georgia Rural Physician Tax Credit.** This is a nonrefundable credit, not to exceed \$5,000. Physicians who start practicing in rural counties after July 1, 1995, may be eligible if they meet the requirements as defined. For additional information, refer to Georgia Code Section 48-7-29 and Form IND-CR.

**Disabled Person Home Purchase or Retrofit Credit.** This is a nonrefundable credit, not to exceed \$500, for the purchase of a single-family home with accessible features, as defined, for a permanently disabled person. Also allowed is a credit of \$125 for each accessibility feature, or the actual cost of each accessibility feature, whichever is lower. The total credit cannot exceed \$500. Any unused credit can be carried forward and applied to the next three succeeding years' tax liability. For additional information, refer to Georgia Code Section 48-7-29.1 and Form IND-CR.

**Qualified Caregiving Expense Credit.** This is a credit of 10% of the qualified caregiving expenses, not to exceed \$150 for a qualifying family member for home agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined medically necessary by a physician. The caregiving services must be purchased or obtained from an organization or individual not related to the qualifying family member. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. The credit is taken against the current tax liability. It is not refundable and may not be carried back or forward. For additional information, refer to Georgia Code Section 48-7-29.2 and Form IND-CR.

**Disaster Assistance.** Provides for a credit for an individual taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. GEMA and FEMA coordinate assistance in Presidentially Declared Disaster Areas for the following: (a) Department of Human Resource's Individual and Family Grant Program; (b) FEMA grants; (c) Small Business Administration loans that are due to Presidentially Declared Disasters. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit is limited further to the taxpayer's income tax liability. Any unused credit can be carried forward but cannot be carried back. The credit should be listed on Line 4, Schedule 2, Page 3, of Form 500. The approval letter for the disaster assistance must be attached to the return. For additional information refer to Georgia Code Section 48-7-29.4.

#### Pass Through Credits From Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest

**Employer's Credit for Basic Skills Education.** Business enterprises may benefit by providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade. For additional information refer to Georgia Code Section 48-7-41.

**Employer's Credit for Approved Employee Retraining.** Retraining programs must enhance the functional skill of employees otherwise unable to function effectively on the job due to skill deficiencies or who would otherwise be displaced because such skill deficiencies would inhibit their utilization of new technology. For additional information refer to Georgia Code Section 48-7-40.5.

**Employer's Jobs Tax Credit.** This is a statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. Three tiers for the credit have been established. For additional information refer to Georgia Code Section 48-7-40.

Employer's Credit for Providing or Sponsoring Child Care for Employees. Effective for tax years beginning on or after January 1, 2000, the previous child care credit was repealed and replaced by a new child care credit to be calculated in two stages. The first offers a tax credit to an employer who provides or sponsors child care for employees. The second allows for a credit for the taxable year in which the taxpayer first places in service qualified child care property and for each of the ensuing nine taxable years. For additional information refer to Georgia Code Section 48-7-40.6.

See Page 18 for additional tax credit information.

## TAX CREDITS (continued)

Manufacturer's Investment Tax Credit. This credit is based on the same tiers as the Employer's Jobs Tax Credit and requires certain minimum expenditures in order to be claimed against the income tax liability. Credit may be claimed beginning with the tax year immediately following the year in which the minimum expenditures for investment property have occurred. To be eligible, a taxpayer must purchase or acquire qualified investment property pursuant to an approved project plan. For additional information refer to Georgia Code Section 48-7-40.2, 40.3, and 40.4.

**Optional Investment Tax Credit.** The credit is similar to the regular investment tax credit. However, there are higher spending thresholds, as well as a 10-year calculation. As with the Manufacturer's Investment Tax Credit, prior approval is required. For additional information refer to Georgia Code Section 48-7-40.7, 40.8, and 40.9.

#### **FORM IND-CR**

Form IND-CR is used to compute the amount allowed for the Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, and Qualified Caregiving Expense Credit. See Page 16 for instructions on how to order forms by mail or phone. The Form IND-CR is also available from our website. Attach the completed form to your return.

#### **FUTURE TAX CREDITS**

**Qualified Transportation Credit.** A tax credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as provided in Section 132(f) of the IRS Code of 1986. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.3.

**Driver Education.** Provides a credit for an individual taxpayer for the amount expended for a successfully completed course of driver education for each dependent minor child of the taxpayer at a private driver training school licensed by the Department of Public Safety. The credit for each dependent child is an amount equal to the amount expended for the course or \$150, whichever is less. The credit is further limited to the taxpayer's income tax liability. The credit is only allowed once for each dependent minor child. Written proof of the successful completion of the course and the amount expended for the course must be attached to the return. A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education courses. The credit cannot be carried back or forward to other tax years. An amount expended, for a completed course of driver education, to a private or public high school does not qualify for this credit. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.5.

Low Income Housing Credit. A tax credit called the Georgia Housing Tax Credit. This is a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. The credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. This credit is effective for tax years beginning on or after January 1, 2001. For additional information refer to Georgia Code Section 48-7-29.6.

**Low Emission Vehicle Credit.** Effective for tax years beginning on or after January 1, 2001, the maximum credit has been increased to \$2,500 and the carryover period has been increased from 3 to 5 years. Also for any business enterprise, a \$2,500 credit has been added for the purchase or lease of each electric vehicle charger that is located in a covered area. For additional information refer to Georgia Code Section 48-7-40.16.

**Diesel Particulate Emission Reduction Technology Equipment.** Effective for tax years beginning on or after January 1, 2001, there is a credit given to any person who installs diesel particulate emission reduction equipment at any truck stop, depot, or other facility. For additional information refer to Georgia Code Section 48-7-40.19.

**Employer's Jobs Tax Credit.** Effective for tax years beginning on or after January 1, 2001, the credit has been modified. The major difference or enhancement is that the taxpayer, in some instances, will be allowed to utilize this credit not only to offset income taxes, but also to receive a credit of withholding dollars which would otherwise be payable to Georgia by an employer on a monthly or quarterly basis. Other major differences include the fact that there will now be four tiers in the state and the values for the credits will increase for each county. For additional information refer to Georgia Code Section 48-7-40.

FOR ADDITIONAL INFORMATION ON BUSINESS TAX CREDITS, REQUEST OUR PUBLICATION "INFORMATION ON INCOME TAX CREDITS FOR GEORGIA BUSINESSES".

#### TAXPAYER ASSISTANCE

#### **Department of Revenue Information**

For general information, taxpayer assistance, or other problems, you may now call Taxpayer Information Programs and Services (TIPS) at the following numbers.

404-656-TIPS (8477)

877-602-TIPS (8477) Inside Georgia only

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 2000 Georgia income tax return. If assistance is needed to fill out your individual return, call one of the following Revenue Offices listed below.

Atlanta (30334) 426 Balcony Level West Tower Floyd Building 404/656-4071	Columbus (31901) 307 15th Street Room 215 706/649-7451	Morrow (30260) 3000 Corporate Center Dr. Suite 210 770/960-2000
Albany (31707) 2700 Palmyra Road 229/430-4241	Douglas (31533) 111 North Coffee Avenue 229/389-4270	Rome (30161-6494) 1401 Dean Street Suite E 706/295-6667
Athens (30622) 190 Ben Burton Circle (Bogart, GA) 706/542-6058	Lithia Springs (30122) 351 Thornton Road Suite 101 770/732-5812	Savannah (31405) 6606 Abercorn Street Room 220 912/356-2140
Augusta (30907) Interstate West Office Park 1054 Claussen Road Suite 310 706/737-1870	Macon (31211-1493) 630 North Avenue Suite B 478/751-6014	Tucker (30084) 2082 E. Exchange Place Suite 120 770/724-6500
	ENT OF REVENU w.state.ga.us/depar	

http://www.state.ga.us/departments/dor See our website for downloading various Georgia Department of Revenue forms.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) for the location of tax assistance in filing both Federal and Georgia income tax forms from February 1 to April 15.

#### TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/656-2054.

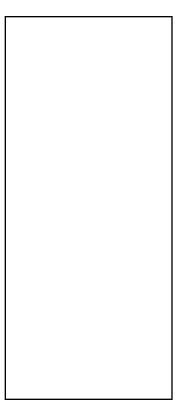
If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 270 Washington Street S.W., Atlanta, Georgia 30334, or call 404/656-6708 or 404/656-2054.

#### **REFUND INQUIRIES**

The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow up to 8 weeks if you file prior to April 1, 10 weeks if you file after April 1, and 12 weeks if you file after April 10. If your refund has not been received within these specific periods and you live in the metro Atlanta dialing area, you can call 404/656-6286 to inquire about the status of your refund. If you live in Georgia, but outside of the metro Atlanta dialing area, you may call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems concerning your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at 404/657-9072.

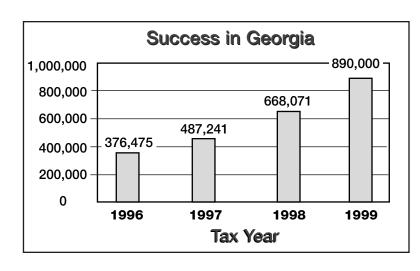
#### PROBLEM RESOLUTION

If you have an income tax problem, you should contact Taxpayer Assistance for help. Should you receive a notice or letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call 404/656-4188 for additional help, or the Income Tax Division Director's Office at 404/656-4095.



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- File an Accurate Return

For more information, See Page 3
Or visit our website:
http://www.state.ga.us/departments/dor